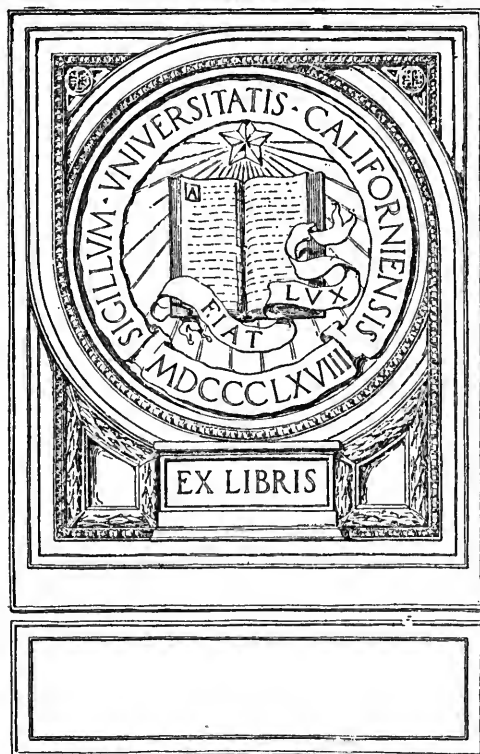


UC-NRLF



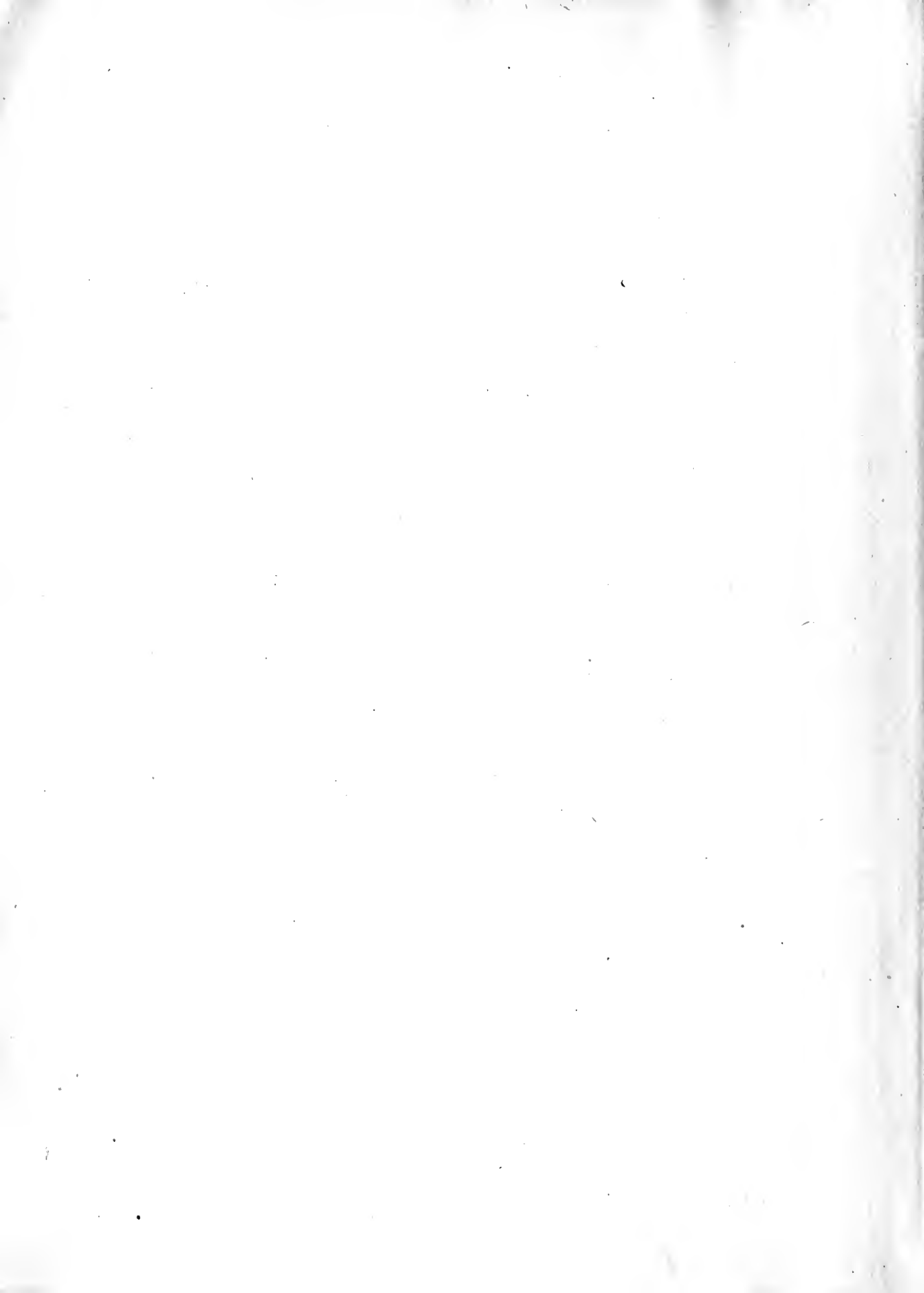
\$C 21 561

GIFT OF



EX LIBRIS

Digitized by the Internet Archive
in 2008 with funding from
Microsoft Corporation



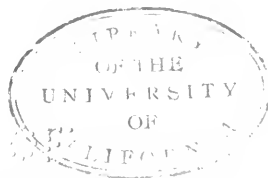
GIFT
SEP 15 '916

LIST OF REFERENCES
on
VALUATION OF RAILWAYS

Prepared by the
Bureau of Railway Economics
Washington, D.C.

August 1, 1916

* * * * *



438179

NO VITAL
ASSOCIATION

27c
The Bureau has attempted to limit this List of References on Valuation of Railways strictly to the economic aspects of the valuation of steam railways. While the valuations of street railways, gas, electric and water properties have much in common with the valuation of railways, the Bureau has found it necessary to exclude all but the more striking literature relating to the valuation of such other public utilities. It was deemed inexpedient to search law cases for literature on the legal principles of valuation; this being a field rather for the lawyer than the librarian. For similar reasons technical treatises of interest to the valuation engineer will not be found in the list.

There are some subjects which do not seem to be separately treated in books or magazines. The few references given do not exhaust the literature on these subjects, but further discussion will be found in the literature on more general subjects. Though the list is not intended to be analytical, notes will be found under certain subjects which do not seem to have been treated at all in separate books or magazines.

On account of the importance of the subject of Depreciation, material will be found included which may be questioned as coming within the scope of this list.

An Index to Personal Names is appended.

A key to the abbreviations used to indicate the libraries where the literature may be consulted has been separately printed and has been distributed to most of those who will receive this list. A copy, however, will be gladly sent on request.

SCHEME OF CLASSIFICATION

	<u>Pages</u>
GENERAL DISCUSSIONS	1 - 15
USES AND PURPOSES	16 - 24
Rate making	16 - 19
Taxation	20 - 22
Regulation of capitalization	23 - 24
METHODS AND BASES	25 - 35
Original cost	27 - 28
Cost of reproduction	29 - 30
Commercial value	31
For sale or purchase	31
Apportionment of system values to states	32
Minnesota rate cases	33 - 34
Missouri rate case	35
Spokane rate case	35
ITEMS TO BE VALUED	36 - 43
Tangible items	36 - 38
Physical property	37
Unit prices	37
Overhead expenses	38
Terminals	38
Intangible items	39 - 43
Franchises	40 - 41
Good-will	41
Going value and cost of development	41 - 43
Cost of progress	43
LAND VALUATION	44 - 47
Appreciated value	47
CONCESSIONS, DONATIONS, GRANTS OF RIGHTS, etc.	48
TREATMENT OF INVESTED SURPLUS EARNINGS	43
TREATMENT OF ADAPTATION & SOLIDIFICATION OF ROADBED	48
DEPRECIATION	49 - 58
I.C.C. accounting requirements	54 - 58
FEDERAL VALUATION	59 - 98
Forms and methods	96 - 98
STATE VALUATIONS	99 - 114
VALUATIONS OF INDIVIDUAL COMPANIES	115 - 127

GENERAL DISCUSSIONS

Acworth, William Mitchell.

The determination of a reasonable rate.

(Railway age gazette, v.51: 282-83; Aug.11,1911)

Alvord, John W.

Principles of valuation.

(Engineering record, v.70: 677; Dec.19,1914) ASCE, B, LC, NY, PCV.

Comment on editorial of November 28th.

American electric railway association.

Report of the Committee on valuation.

In its Proceedings, 1915: 66-67. B, PRT.

American review of reviews [Editorial]

Valuing the railroads.

(American review of reviews, v.39: 379; Mar.1909) ASCE, B, LC, NY.

American society of civil engineers. Library.

Bibliography on valuation of public utilities. Prepared... May 15, 1912, ...and brought up to July 16th, 1913. [New York, 1913]

p.2133-93. 8° ASCE, B, LC. 14-8684.

Reprinted from Transactions of the Society, v.76; 1913.

American society of civil engineers. Library.

Bibliography on valuation of public utilities, to Dec.23, 1915.

New York, American Electric railway association, [1916] 51, 72 p.

8° ASCE, B.

American society of civil engineers.

Physical valuation of railroads.

In its Proceedings, v.39: Aug, Sept., Oct.1913. ASCE, B.

Discussion of the paper by William J. Wilgus, in the Proceedings for May 1913. Discussion by Maurice G. Parsons, J. Frank Aldrich, J. Shirley Eaton, Halbert P. Gillette, and others.

American society of civil engineers.

Valuation for the purpose of rate-making. Report of the special committee to formulate principles and methods for the valuation of railroad property and other public utilities... December 1st, 1913.

[New York 1913] 86 p. 8° ASCE, B, DCPU, NYPS.

-----Addition to the progress report... [New York, 1914] 18 p. 8° ASCE, B, DCPU, NYPS.

The above reports were discussed by the Society and reports of the discussions are in its Proceedings for February, March, April and May 1914. Other reports of these discussions appeared in

Engineering news, v.71: 266-67; Jan.29, 1914. B, LC, NY.

" " " 636-37; Mar.19, 1914. B, ICC, LC, NY.

" " " 810-11; Apr. 9, 1914. B, LC, NY.

" " " 841; Apr.16, 1914. B, LC, NY, PCV.

Engineering record, v.69: 407; Apr.11, 1914. B, LC, NY.

American telephone and telegraph company. Bureau of commission research.

Commission leaflets. New York, Jan.1912- In progress. B, ICC, LC.

Contains important orders, rulings and decisions of state commissions, in cases concerning telephone and telegraph companies.

Many cases discuss theories and principles of valuation. Index.

Valuation.
General-2)

Atwood, John H.

In re the proposed advance in freight rates. No.3500. Brief of shippers' committee... Kansas City,[1910?] 95,[3] p. B.
"Value" p.7-20. Before the Interstate Commerce Commission.

Bailly, Edward Cashman.

The legal basis of rate regulation. Fair return on the value employed for the public service.

(Columbia law review,v.11: 532-53, 639-60; Jun.-Nov.1911)

B,CU,LC.

Reprinted separately, [New York,1911] 44 p. 4° CU,ICC,LC.
12-14248

Baker, John Earl.

Physical valuation of railroads. Washington,1909. f° ICC.
Typewritten manuscript.

Baker, Newton D.

Discussion of constitutional protection in valuation.

(Utilities magazine,v.1: Jan.1916: 215-16) B,ICC,LC,PCV,UP.

Address before Philadelphia conference on valuation.

Bates, Onward.

Railway valuation and rate making.

(Railway review,v.54: 397-405; Mar.14,1914) Editorial,p.420-21.

From discussion on report of special committee of the American society of civil engineers.

Beale, Joseph Henry, and Wyman, Bruce.

The law of railroad rate regulation... Boston,1906. 1285 p. 8°

B,ClevePL,CU,HU,IndSL,ICC,JC,LC,MIT,NY,UP,UW. 6-36405.

Valuations as bases for rates, see index.

Bledsoe, S. T.

Valuation of railway properties. Chicago, July 19,1915: 99, 70 p.

4° B,PCV.

Bortin, H.

National valuation convention urged. Concentrated action should be taken to make appraisal of railways economical, intelligent and just.

(Railway age gazette,v.54: 836-38; Apr.11,1913)

Brinckley, George Sidney.

Why appraisal is not valuation. At least four considerations which cannot in any wise be measured have a vital bearing on the value of a public utility.

(Engineering record,v.72: 515-17; Oct.23,1915) Editorial,p.498-99.
B,LC,NY.

Bureau of railway economics.

A comparative statement of physical valuation and capitalization.
Washington, 1911. 14 p. 8° ASCE, B, BPL, CU, DCL, H, HU, ICC, JC, LC, NY,
UCal, UC, UI, UM, UP, UW, Y.

Reprinted in Railway age gazette,
v.50: 121-24; Jan.20, 1911, under title "Physical valuation
and capitalization".

See also, Railway library, 1910: 396-98. B, ICC, JC, LC.
Journal of commerce, Jan.18, 1911. B, LC, NY.
Railway world, v.55: 88; Feb.3, 1911. ASCE, B, PCV.
Galveston news, Jan.28, 1911, p.26. B.

Bureau of railway news and statistics.

Physical valuation and capitalization of railways. Dec.7, 1910.
4 p. 8° Its leaflet no.16. B.

Reprinted in Railway and engineering review, v.50: 1159-60;
Dec.17, 1910.

Burns, Clinton S.

The determination of physical values.
(Engineering record, v.52: 328-29; Sept.13, 1905) B, LC, NY.

Butler, Pierce.

Valuation of railway property for purposes of rate regulation.
Presented to the Western economic society, Nov.13, 1914. [St. Paul,
1914] 23 p. 8° B.
In Railway library, 1914, p.98-109. B, CU, Hh, ICC, JC, LC, PCV, SU,
UC, UP, UW, Y.
See also Journal of political economy, v.23: 17-23; Jan.1915.
B, CU, LC, NY.
Abstract in Railway age gazette, v.57: 949; Nov.20, 1914.
Public service regulation, v.4: 82-86; Feb.1, 1915.
B, ICC, NYPS, UI.

Byllesby, H. M.

Responsibilities of electrical engineers in making appraisals.
(American institute of electrical engineers, Proceedings, Sept.1911,
p.2013-27; Nov.1911, p.2356-2402) ASCE.
Reprinted separately, Chicago, 1911, 3d. ed. 34 p. 8° B.

Commons, John R.

Physical valuation of public utilities.
(Independent, v.65: 582-85; Sept.10, 1908) B, LC, NY.
Reprinted in Freight, v.9: 267-68; Oct.1908) B, H, ICC, LC, UI.

Cotton, Joseph P.

An argument against official valuation of railroad properties.
(American economic association, Bulletin, v.11: (3d.ser.):253-58;
Apr.1910) B, BPL, NY.
Discussion by Edward B. Whitney, Victor Rosewater, Charles F.
Matthewson, A.C. Playdell, B.H. Meyer, p.259-89.

Crosby, O. T.

Physical valuations.
(American electric railway association, Proceedings, American asso-
ciation, 1911, p.368-98) ASCE, B, PRT.
Abstract in Electric railway journal, v.38: 874-76; Oct.14, 1911.
ASCE, B, PRT

Donecker, H. C.

The organization and functions of a valuation staff.

(American electric railway association, Proceedings, 1914: 99-116)

ASCE, B, PRT.

Abstracts in Electric railway journal, v.44: 343-44; Oct.14, 1914.

ASCE, B.

Electric traction, v.10: 625-26; Oct.1914. B.

Dunn, Samuel O.

Valuation of railways, with especial reference to the physical valuation in Minnesota.

(Journal of political economy, v.17: 189-205; Apr.1909)

ASCE, B, BA, ClevePL, CtSL, CU, ICC, JC, LC, NY, NYPS.

Reprinted in his Current railway problems. New York, 1911.

at pages 5-39. ASCE, B, BA, ClevePL, CtSL, ICC, JC, LC, LU, PrU,

PCV, StLPL, UCal, UC, UM, UI, UP, UT, UW, WRHS, Y. 11-5975

Dunn, Samuel O.

Valuation of public utilities from the railway point of view.

(Western society of engineers, Journal, v.19: 507-16; May 1914)

ASCE, B.

Abstract in Railway age gazette, v.56: 573; Mar.17, 1914.

Dunn, Samuel O.

The valuation of railways.

(Atlantic monthly, v.113: 403-16; Mar.1914) B, LC, NY, PCV.

Edgerton, A. J.

Brief and argument as to the valuation of railroads, on behalf of the state railroad and public service commissions of Minnesota [and 15 others]... A.J. Edgerton [and others] 25 p. 8° B.

Before the Interstate Commerce Commission. Western advance rate case. I&S docket no.555.

Edgerton, H. H.

Railroad valuation.

(Railway engineering, v.29: 477-81; Dec.1914) B.

In Railway library, 1914: 83-97. B, CU, Hh, ICC, JC, LC, PCV, SU, UC, UP, UW, Y.

Electric railway journal [Editorial]

Teaching public utility valuation.

(Electric railway journal, v.42: 365; Sept.6, 1913) B, PRT.

Electric railway journal [Editorial]

Valuation by the national and the state governments.

(Electric railway journal, v.40: 1139-; Dec.7, 1912) B, PRT.

Engineering record [Editorial]

Principles of valuation again.

((Engineering record, v.70: 577; Nov.28, 1914) B, LC, NY, ASCE.

Erickson, Halford.

Valuation of public utilities. Address before Indiana sanitary and water supply association, Feb.15, 1912. [Indianapolis? 1912] 43 p. 8°

B, DCPU, LC.

12-33628

Erickson, Halford.

Relation between the valuation and the rate of return thereon.
(National association of railway commissioners, Proceedings, 1913.
p.433-46) ASCE, B, BPL, CU, H, HU, IndSL, ICC, JC, LC, MassPS, NebSL, NY,
PU, PCV, StLPL, UC, UI, UM, UNeb, UP, UW, WRHS, Y.

Erickson, Halford.

What should a company earn? Relation between the valuation and rate
of return.
(Public service, v.18: Jan.1915: 17-19) B.

Esch, John J.

Physical valuation of railroad property.
(Brief, v.13: 42-65; Mar.1913) NYPS.

Evans, J. D.

Appraising railroad values.
(Moody's magazine, v.4: 135-39; Jul.1907) B, ICC, LC, UI, Y.

Fenwick, Charles G.

Judicial test of a reasonable railroad rate and its relation to a
federal valuation of railway property.
(Michigan law review, v.8: 445-57; Apr.1910) ASCE, B, UM, NYPS, PCV.

Fink, Henry.

Valuation of railroad property.
(Railroad age gazette, v.45: 587-88, 627-32; Jul.24, 31, 1908)
Reprinted in his Federal regulation of railroad securities and
valuation of railroad properties; letter to the Railroad secu-
rities commission in reply to their request for information
and opinions. [Roanoke, Va., 1911] B, ICC, JC, LC, NY, UT. 11-10028
Abstract in Railway world, v.55: 288-89, 390-92; Apr.14,
May 19, 1911. B, NYPS, PCV.

Floy, Henry.

Valuation of public utility properties. New York, McGraw-Hill,
1912. 390 p. 8° ASCE, B, CalSL, ClevePL, CornU, CtSL, Hh, LC, MIT,
PCV, Salem(Ore)PL. 12-10642

For a school of valuations.

(New York times annalist, v.2: 511; Oct.20, 1913) B, PCV.
Missouri governor wants state university to train valuation
engineers.

Foster, Horatio A.

Engineering valuation of public utilities and factories. New York,
Van Nostrand, 1912. 345 p. 8° Bibliography: p.330-32.
ASCE, B, FJL, Hh, CornU, PCV, LC. 12-10643.
Reviewed in Railway age gazette, v.53: 277; Aug.16, 1912.
Reviewed by John Bauer in American economic review, Dec.1913,
p.926-28.
Reviewed in Commercial and financial chronicle, v.95: 266-67;
Aug.3, 1912.

YF-97

Gray, John J.

Expert (or opinion) testimony in rate valuation cases. A study in the administration of justice.

(Utilities magazine, v.1: Jan.1916: 192-204) B, ICC, LC, PCV; UP.

Address before Philadelphia conference on valuation.

Gray, John H.

The vagaries of valuation.

(American economic review, supplement, v.4: 18-44; Mar.1914) B, LC, NY.

Guernsey, Nathaniel T.

Valuation. [Paper before] American electric railway association, February 4th, 1916. [Chicago? 1916] 24 p. 8° B.

Abstracts and comments in:

Aera, v.4: 683-97; Feb.1916. Discussion p.698-710. B.

Electric railway journal, v.47: 249-52; Feb.5, 1916. B.

Editorial p.242-43.

Abstract of discussion by P.J.Kealy, Electric railway journal, v.47: 267-68; Feb.5, 1916. B.

Abstract of discussion by George Weston, Electric railway journal, v.47: 265-67; Feb.5, 1916. B.

Haines, Henry S.

Value of railroad property in the United States, as shown by the report of 1896 of the Inter-state commerce commission.

In his American railway management, New York, 1897. p.308-18. 12°

B, CU, CornU, HU, ICC, LC, MIT, PrU, StLPL, UCal, UNeb, UP, UW, Y. 4-10671.

Hansel, Charles.

Valuation of railroads.

Southern commercial congress. The South's physical recovery...

Washington, 1911. p.707-39. B.

Abstract in Railway and engineering review, v.51:354-55, 376-77, 379-80; Apr.22, 29, 1911. B.

Traffic world, v.7: 735-43; Apr.22, 1911. B, ICC.

Hanson, Burton.

Brief and argument for Chicago, Milwaukee & St. Paul railway company. Chicago, [1910] 60 p. 8° B.

Before the Interstate commerce commission in 1910 advanced rate case, docket no.3500.

Discussion of fair value, p.1-24.

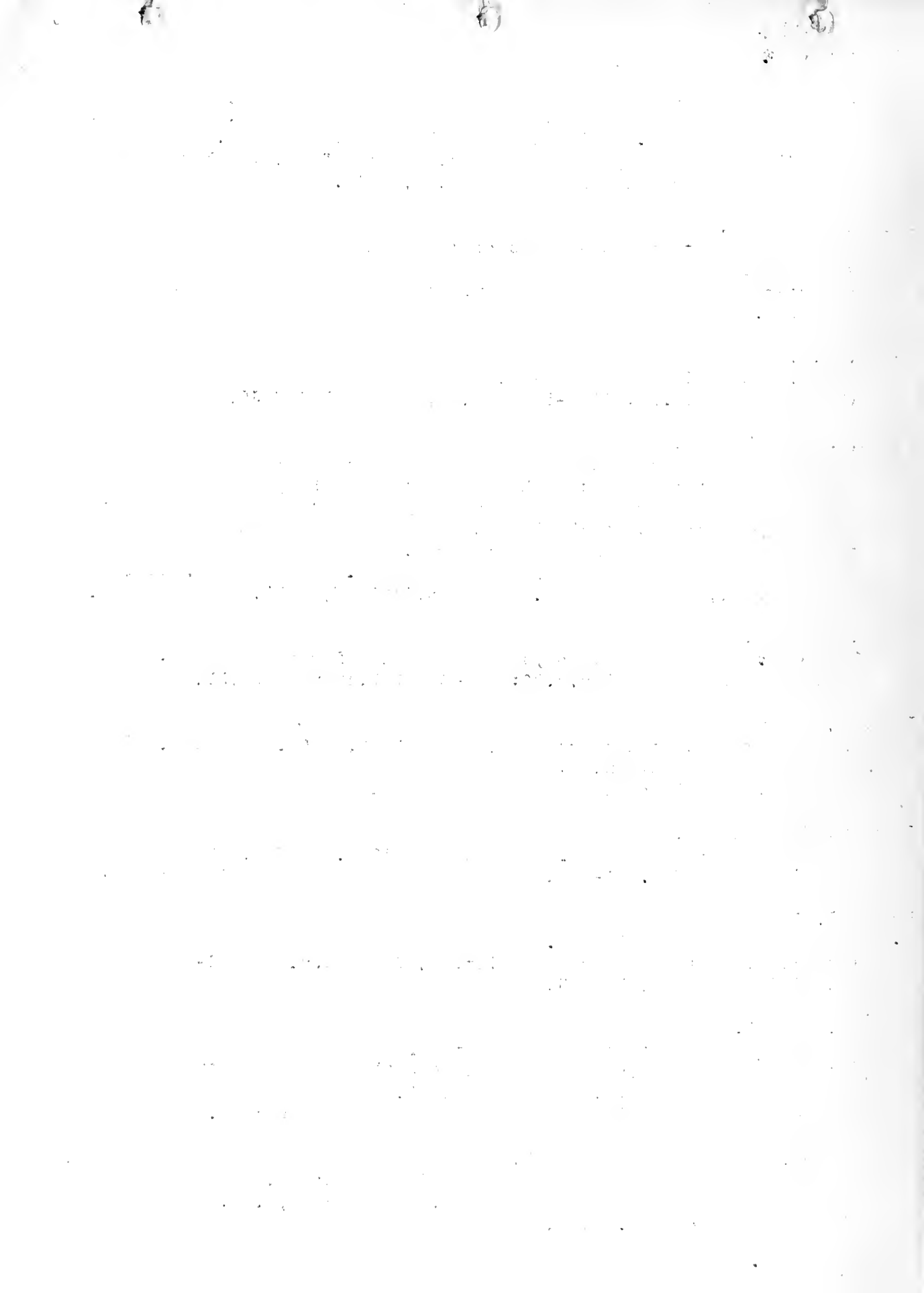
Hayes, Hammond Vinton.

Public utilities; their cost new and depreciation. New York, Van Nostrand, 1913. 262 p. 8° B, LC, PCV. 13-19301.

Review by Leonard Metcalf in Engineering news, v.71:381;

Feb.12, 1914. B, LC, NY.

- Hayes, Hammond Vinton.
Public utilities; their fair present value and return. New York,
Van Nostrand, 1915. 207 p. 8° ASCE,B,LC,PCV,StLPL. 15-7487.
"Intended to supplement a previous study", i.e. Public utilities;
their cost new and depreciation, 1913.
- Heilman, Ralph E.
The development by commissions of the principles of public utility
valuation.
(Quarterly journal of economics, v.28: 269-91; Feb.1914) ASCE,B,
LC,NY.
- Heiss, A.E.
Value, judicial or legislative.
(Traffic world, v.10: 1058-59; Dec.28,1912) B,ICC,JC.
- Hines, Edward Warren.
Abstracts of cases decided by the federal courts relating to the
limitations of the fourteenth amendment upon the power of states to
regulate rates of railroads and other public utilities, as reported
in volumes 1 to 155 of the Federal reporter and in volumes 1 to 206
of United States Supreme court reports, and also some abstracts of
state court decisions upon the same subject. Louisville, J.P.
Morton & co., 1908. 248 p. 8° B,CtSL,LC,NebSL. 8-12180.
- James, Edwin W.
The ethical principle in physical valuation for rate making.
(Popular science monthly, v.86: 153-63; Feb.1915) LC,NY.
- Johnson, Emory R.
American railway transportation. New York, 1903. 434 p. 8°
Railway valuation, p.92-96.
Various editions, widely distributed.
- Johnson, John Martin.
The magnate or the people. Milwaukee, 1913. 307 p. 8° B,LC,NY.
"Valuation" p.176-233. 13-14844
- Jonah, F. G.
The valuation of railroads.
(Association of engineering societies, Journal, v.52: 121-52;
Mar.1914) ASCE,B,NY,NYPS.
- Kerr, William D.
Constitutional protection in valuation.
(Utilities magazine, v.1: Jan.1916: 208-15) B,ICC,LC,PCV,UP.
Discussion by A.L.Valentine, p.217.
Address before Philadelphia conference on valuation.
- Kiersted, W., and Burns, Clinton S.
Fundamental principles of public utility valuation.
(American society of civil engineers, Proceedings, v.41: 415-24;
Feb.1915) ASCE,B,LC,NY.



Lardner, Henry A.

Valuation of public utilities.

In Hallett, Eugene R. Public utilities act of California, San Francisco, 1912. p.27-34. B,LC,UCal. 12-33360,

Laughlin, J. Laurence.

Valuation of railways.

(Scribner's magazine,v.45: 434-41; Apr.1909) B,LC,NY.

Reprinted in his Latter day problems, New York,1909. p.177-204.
B,NY.

Lee, Ivy L.

Railroad valuation.

(Bankers magazine, v.75: 81-94; Jul.1907) B,LC,NY,NYPS.

Reprinted separately, New York,Boston,1907. 15 p. 8° 8#17755
B,Clark,IndSL,ICC,JC,LC,MIT,NJSL,NY,LU,PrU,UW,Y.

McCornack, Walter E.

Evaluation of railroads. Carriers should be represented in work.

Appraisal a corrective rather than absolute guide.

(Traffic world,v.8: 511-14; Sept.23,1911) P,ICC,JC.

From address before Transportation association of Milwaukee.

McFall, Robert James.

Railway monopoly and rate regulation. New York, Columbia university, 1916. 223 p. 8° (Studies in history,economics and public law,v.69,no.1,whole no.164) B,CU,LC. 16-3645

"Valuation as a criterion of railway ability", p.76-149.

McPherson, Logan Grant.

The problem of railway valuation. The change in the public's attitude toward the carriers and the various difficult questions it has raised.

(Railway age gazette,v.54. 1131-23; May 23,1913) ASCE,B,...

McPherson, Logan Grant.

The valuation of railways.

In his Lectures at Johns Hopkins university in May 1914... Baltimore,1914, p.70-88. ASCE,B,PCV,StLPL,NY...

Reprinted in Railway age gazette,v.56: 1588-91; Jun.26,1914.

Manufacturers record,v.65: 65; Jun.4,1914.

Public service regulation,v.3: 534-37; Sept.1914.

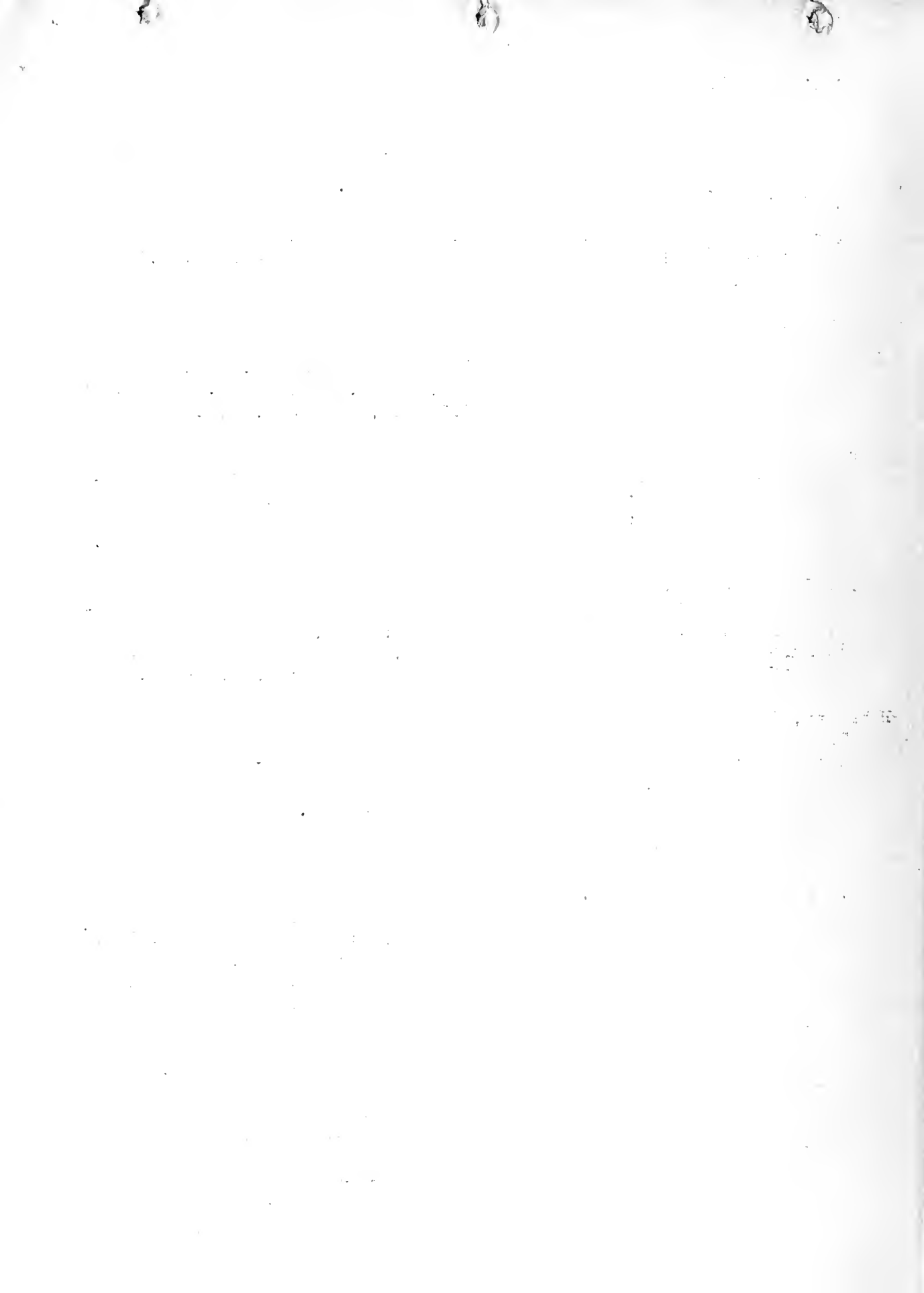
Railway review,v.55: 190; Aug.15,1914.

Maltbie, Milo R.

Discussion of report of Committee on rates and rate making.

(National association of railway commissioners, Proceedings, 1910: p.200,204) ASnC,ASCE,B,BPL,CU,CtSL,DCL,H,HU,ICC,IndSL,JC,LC,LU,LibCo,MassFS,NebSL,NY,OmahaPL,PCV,PF,PrU,StLPL,UC,UI,UM,UNebmUP,UW,WRHS,Y.

Abstract in Electric railway journal,v.36: 1192-93; Dec.27, 1910.



Mayer, Joseph.

The valuation of public utility property.

(American society of civil engineers, Proceedings, v.41: 425-32;
Feb.1915) ASCE, B, LC, NY.

Meyer, H. H.

The valuation of the railways in the United States.

(National association of railway commissioners, Proceedings, 1904.
p.46-49) AmhC, B, BPL, SCL, CtSL, H, HU, IndSL, ICC, JC, LC, LibCo, LU,
MassPS, NJSL, NY, NebSL, OmahaPL, PCV, PF, PrU, StLPL, UC, UI,
UM, UNeb, UP, UW, WRHS, Y.

See also Railway age, v.38: 729-30; Nov.18, 1904.

Miller, Darius.

The railroad answer to Mr. Barber.

(Pearson's magazine, v.28: 74-83; Aug.1912) B, LC, NY.

Comment on Mr.Barber's valuation figures, p.78.

Molitor, F. A.

The engineer in valuation.

(Public service regulation, v.2: 261-62; May 1913) ASCE, B, UI.

National civic federation. Department on regulation of interstate and municipal utilities.

Commission regulation of public utilities; a compilation and analysis of laws of forty-three states and of the Federal government...

New York, 1913. 1284 p. 8° B, LC. 13-21917

"Valuations of property", see index.

Laws of the states providing for valuation of public utilities,
p.190-208.

National association of railway commissioners.

Select list of references on the valuation of public service

corporations. [n.p., 1912] 25 p. 8° B, LC. 12-33631

New York. Legislature. Joint committee on investigation of public service commissions.

Final report. [with hearings, Jan.30-Mar.20, 1915, and exhibits]

Apr.20, 1915. Albany, 1915. 2 v. [Sen.doc.69, Legislature 1915]

B, LC, NY, NYSL. 15-27478

Testimony contains references to theories of valuation,

e.g. W.T.Emmet, p.2176, in vol.2.

Newcomb, Harry Turner.

Cost of railway service and reasonable rates. Digest of matter relating to the cost of railway service as affecting the determination of reasonable rates, contained in opinions of the Interstate commerce commission reported in volumes 12 to 25 inclusive, and opinions no.2134 to no.2204 of volume 26. [Washington, 1913]

267 p. 8° B, LC. A13-854

Valuation and cost determination, p.217-30.

Newcomb, Harry Turner.

Government regulation of railway capitalization.

(Railway world, v.55: 188-89, 208-09; Mar.10,17,1911) B

Statement prepared for the Railway securities commission.

Northrop, Claudian B.

Replies of Judge Baxter, Messrs. Stuyvesant Fish, E. P. Ripley, Henry Fink and S. R. Knott to questions involving valuation of railway property and reasonableness of rates, together with extracts from certain decisions of the courts supporting said replies... [Washington 1906] 76 p. 8° B. A13-2123

Oklahoma. Corporation commission.

Opinion and findings of facts of the Commission in the Commodity rate orders. No.1350 [etc.]

In its Fifth annual report, 1912, v.1: 314-468. ASCE, B, ICC, LC.

Commissioner Henshaw discusses methods of valuation, cost of construction, cost of reproduction, depreciation, etc.

Ontario. Commission on railway taxation.

Report of Ontario commission... 1905. Toronto, 1905. 219 p. 8° B, LC, TPL. 6-31874

Reviews reports of various state valuations.

Philadelphia. Conference on valuation.

Proceedings of the conference on valuation... November 10th to 13th, 1915, under the auspices of the Utilities bureau.

(Utilities magazine, v.1: Jan. 1916) 227 p. 4° B, ICC, LC, NY, PCV, UP.

Contents: Part 1: Reproduction theory.

Part 2: Original cost.

Part 3: Franchise values.

Part 4: Land values.

Part 5: Depreciation.

Part 6: Going value.

Part 7: Unit prices.

Part 8: Financial aspects of valuation and regulation.

Part 9: Making and maintenance of priced inventories.

Part 10: Valuation by approximation.

Part 11: Opinion testimony.

Part 12: Constitutional protection in valuation.

Part 13: Valuation and the future of public utilities.

Comments: Aera, v.4: 454-55; Dec. 1915. B.

Electric railway journal, v.46: 925, 990-95, 1031-34; Oct. 30, Nov. 13, 20; 1915. B.

Electrical world, v.66: 1125-30; Nov. 20, 1915. ASCE.

Stone & Webster public service journal, v.17: 423-28; Dec. 1915. B.

Pomeroy, L. C.

The valuation of railroads.

(Association of engineering societies, Journal, v.52: 337-39; Jun. 1914)

B. Discussion of paper by F.G. Jonah in the March journal.

Principles and methods for the valuation of railroad property and other public utilities.

(Engineering-contracting, v.41: 452-58; Apr. 15, 1914) B.

Rankin, George A.

Can our railways be fairly and justly appraised?

In his American transportation system; a criticism of the past and the present, and a plan for the future. New York & London, Putnam, 1909. 464 p. 8° See pages 316-33. 9-28107.

ASCE, B, CU, CornU, H, HU, ICC, JC, LC, JHU, NY, NYPS, UI, UM, UP, UW, Y.

Raymond, William Galt.

The elements of railroad engineering. New York, Wiley, 1908. 405 p. 8° B, CleveRL, CU, LC, SU. 8-7887

The introduction contains material relating to the valuation of railroads.

Reynolds, Jackson E.

Railway valuation - is it a panacea?

(Columbia law review, v.8: 265-80; Apr.1908) B, CU, LC, NY, NYPS.

Richey, A. S.

Valuation for rate-making purposes.

(Aera, v.1: 686-87; Mar.1913) B, UI.

Riggs, Henry Earle.

The valuation of public service corporation property.

(American society of civil engineers, Proceedings, v.36: 1369-1538; Nov.1910) ASCE, LC, NY, PCV.

Reprinted separately, [New York, 1911] 300 p. 8° B.

With discussion by Messrs F.Lavis and others.

Abstract in Engineering-contracting, v.34: 534; Dec.14, 1910.

Riggs, Royal E. T.

Some legal problems of railroad valuation.

(Columbia law review, v.13: 557-94; Nov.1913) B, CU, LC, NY, NYPS.

Reprinted separately, [New York, 1913] 28 p. 8° B, NYPS.

A13-2158

Ripley, William Z.

Physical valuation of railroads.

(Political science quarterly, v.29: 569-99; Dec.1914) B, LC, NY.

Ripley, William Z.

Railroad valuation.

(Political science quarterly, v.22: 588-610; Dec.1907) LC, NY, NYPS.

Reprinted separately, Boston, 1907. 33 p. 8° ASCE, B, HU, NY, PCV.

Sakolski, Aaron Morton.

Some economic problems of railroad valuation.

(American economic review, v. 5: 12-26; Mar.1915) B, LC, NY, NYPS.

Reprinted separately, [Cambridge? 1915] 15 p. 8° 15-8859.

B, LC, NYPS.

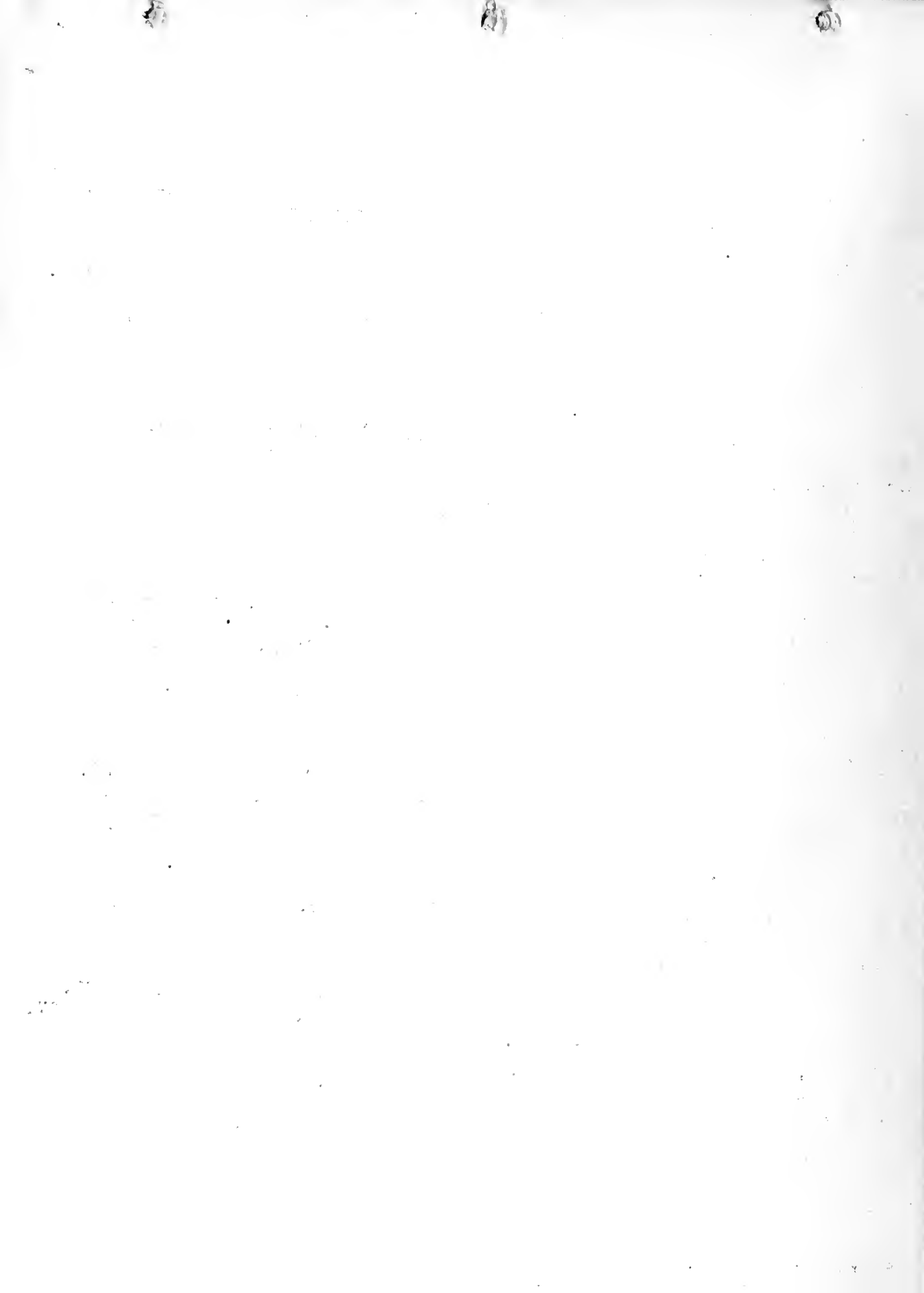
Abstract under title "Depreciation and appreciation in railroad valuation", in Railway world, v.59: 303-04; Apr.1915.

ASCE, B, H, HU, ICC, LC, NY, UI, UM, UP.

Schreiber, Martin.

The accuracy of appraisals.

(Aera, v.1: 247-51; Oct.1912) ASCE, B.



Valuation-12)
General-cont.)

Seay, George J.

The railways and the people. Address before the Richmond Chamber of commerce, Mar.25,1909. 31 p. 4° B.

"The valuation of railroads", p.28-29.

Sinsheimer, Paul A.

Financial aspects of valuation.

(Utilities magazine,v.1: Jan.1916: 165-69) B,ICC,LC,NY,PCV,UP.

Address before Philadelphia conference on valuation.

Storey, Douglass D.

The United States supreme court and rate regulation.

(University of Pennsylvania law review,v.64: 1-41, 151-85, 270-300;

Nov.,Dec.,1915, Jan.1916) B,LC,NY,PCV,UP.

"The various theories of valuation."

Taylor, W. D.

Discussion of "valuation of railroad properties."

(American society of civil engineers, Transactions,v.52: 353-64;

Jun.1904) ASCE,B,LC,NY.

Thompson, Slason.

Cost, capitalization and estimated value of American railways.

Chicago, 1907. 188 p. 8°

9-2064

B,ClevePL,HU,ICC,LC,NY,PCV,UC,UI,UM,UW.

Third edition, Chicago,1908. 177 p. 8°

8-15782

B,BPL,BostU,CU,CornU,DCL,HU,IndSL,ICC,JC,LC, JC card 62575

MdHS,MIT,NHSL,NY,Salem(Ore)PL,SU,TrentPL,UP.

Comment, Railway age,v.44: 710-11; Nov.22,1907. B.

Railway news,v.89: 15; Jan.4,1908. B.

Journal of commerce, Sept.19,1913, p.4,col.1-2. B.

Tingley, Richard Hoadley.

Physical valuation of railroad property.

(Trend magazine,v.6: 824-30; Feb.1913?)

Reprinted separately, [New York,1913?] p.824-30. 8° B.

U.S. Bureau of the census.

Commercial valuation of railway operating property in the United States: 1904. Washington, Government printing office, 1905. 88 p.

4° (Its Bulletin 21) ASCE,B,CU,LC,NY,NYPS,PCV,Y. 9-5920.

Comment: Railway age,v.37: 1103; Jun.17,1904. B,PCV.

Railroad gazette,v.39: 194-95; Sept.1,1905. B,PCV.

Abstract: Railroad gazette,v.39: 168, 226; Aug.18,Sept.8,1905.

Freight,v.4: 122-23; Sept.1905. B.

See also Browne, E. Frederick: Criticism on Bulletin no.21 issued by the Census bureau, assuming to give the commercial value of railroads. Omaha [1905?] UW.

A summary of this report with extracts is in the Annual report of the Interstate commerce commission for 1905: 88-92.

AmhC,APS,B,ComU,DCL,FJL,JC,JHU,LC,LU,McGU,MIT,NY,NebHS,PF,StLPL, SU,TrentPL,Tufts,UC,UI,UNeb.

Valuation-13; General-cont.)

Meyer, Balthasar H.

Valuation of railways in foreign countries, - Prussia, Switzerland, France.

In U.S. Bureau of the census. Commercial valuation of railway operating property in the United States, 1904. p.67-75.

ASCE, B, CU, ICC, LC, NYPS, PCV, Y. 9-5920.

U.S. Interstate commerce commission.

Florida east coast railway company et al., petitioner, v. United States, respondent, and Interstate commerce commission, intervening respondent. Brief for Interstate commerce commission upon final hearing. Charles W. Needham, assistant solicitor. Washington, 1912.

56 p. 8° B. Theory of valuation; main line valuation.

U.S. Library of congress. Division of bibliography.

Select list of references on the valuation and capitalization of railroads;... Washington, Government printing office, 1909. 28 p. 4° APS, B, BA, CU, JC, LC, NY, UCal, Y. 9-35001.

Urban, W. M.

Valuation; its nature and laws, being an introduction to the general theory of value. New York, 1909. 433 p. 8° B, LC. 9-18489

(Library of philosophy, ed. by J.H. Muirhead.

Vrooman, Carl S.

American railway problems in the light of European experience, or government regulation vs. government operation of railways. London, New York, Henry Frowde, [1910] 376 p. 12° A10-1620.

AmhC, B, BPL, CU, DCL, HU, ICC, LC, LSE, NHSL, NY, Prussia, UCal, UI, UP, UW, Y.

"Railway valuation", p.48-50.

Webb, Walter Loring.

The economics of railroad construction. New York, Wiley, 1906. 339 p. 8° 6-35441

ASCE, B, ClevePL, CU, CornU, JC, LC, NY, NYPS, PCV, UCal, UP, UW, Y.

"The valuation of railway property", p.41-65.

Whitney, Charles A.

Railway appraisal.

(Brooklyn engineers' club, Proceedings, 1912: 90-101) B.

Whitridge, Frederick Wallingford.

Official valuations of private property.

(American economic association quarterly, 3d ser., v.11:239-52; Apr.1910) B, LC, NY.

Paper before 22nd annual meeting of the association, Dec.1909.

Reprinted separately, [New York, 1910?] 24 p. 8° B, ICC, LC.

10-32454.

Abstract in Electric railway journal, v.35: 110-12; Feb.15, 1910/

ASCE, B.

Whitten, Robert Harvey.

Valuation of public service corporations; legal and economic phases of valuation for rate making and public purchase. New York, 1912. 798 p. 8° "Bibliography of valuation and depreciation", p. 721-45. ASCE, B, ClevePD, DCL, Hh, LC, PCV, TexSL. 12-13958 revised

-----Supplement. New York, 1914. p. 799-1443. 8° ASCE, B, LC, DCPU, NY. 12-13958 revised.

Whitten, Robert Harvey.

Fair value for rate purposes. (Harvard law review, v. 27: 419-36; Mar. 1914) B, DCPU, HU, LC, NY. Reprinted separately, Cambridge, 1914: p. 419-36. 8° ASCE, B, HU.

Whitten, Robert Harvey.

Certain principles of valuation in rate cases. (American academy of political and social science, Annals, v. 53: 182-97; May 1914) ASCE, B, LC, NY.

Wilcox, Delos F.

Capitalization, capital value, appraisals and purchase price. In his Municipal franchises. New York, 1911, v. 2: 780-802. B, LC. 10-6078.

Williams, William Henry.

Railway capital and values; paper for the Traffic club of New York. Nov. 24, 1908. [New York, 1908] 61 p. 8° B, ICC, JC, LC, UC, Y. 9-18456

Also published under title "Remarks before the Traffic club of New York". [New York, 1908] B, ICC 22 p. 8° Abstract in Railway and engineering review, v. 48: 1048-50; Dec. 26, 1908. Railroad age gazette, v. 46: 761-62, 805-08, 845-46, 903-05; Apr. 2, 9, 16, 23, 1909.

Williams, William Henry.

Valuation of public service corporations, paper for discussion by joint session of the American economic association and American political science association, Chamber of commerce, New York, Dec. 30, 1909. [New York, 1909] 51 p. 8° ASCE, B, ICC, LC, PCV, UP. 10-3027 In American economic association, Publications, 3d ser., v. 11: 193-238; Apr. 1910. B, LC, NY. Abstract in Electric railway journal, v. 35: 76; Jan. 8, 1910. B, NYPS, PRF.

Wisconsin. Railroad commission.

A. E. Buell vs. Chicago, Milwaukee & St. Paul railway company, submitted July 1, 1906. Decided Feb. 16, 1907. In its Opinions and decisions, v. 1: 337-507; Madison, 1908. ASCE, B, PCV, UCal, UNeb. Discusses what constitutes a fair valuation of a railroad, see p. 337, 478.

Wood, Robert C.

Financial aspects of regulation. (Utilities magazine, v. 1: Jan. 1916: 170-71) B, ICC, LC, NY, PCV, UP. Address before Philadelphia conference on valuation.

Valuation-15; General-cont.)

Wymond, Mark.

Railroad valuation and rates. Chicago, Wymond & Clark, 1916.
339 p. 8° B, LC. 16-4102.

USES AND PURPOSES

Clark, E. E.

Commissioner Clark on railway valuation.

(Railway age gazette, v.48: 155; Jan.21, 1910)

Extract from an address delivered Dec.29, 1909.

Lovett, Robert S.

Statement of R. S. Lovett before the Texas Welfare commission...

Dallas, Texas, May 15, 1912. New York, [1912] 100 p. 8° B.

Containing some discussion of valuation as a basis for rates and other purposes.

Railway age [Editorial]

Taxation and rate regulation.

(Railway age, v.44: 37-38; Jul.12, 1907) B

Valuation for taxation and valuation for rate regulation.

Railway world [Editorial]

The valuation of American railroads.

(Railway world, v.51: 410-11; May 17, 1907) B, H, HU, ICC, LC, NY, UP.

Uses and purposes.

Washburn, W. D., jr.

Minority report of the Committee on investigation of transportation rates, of the Minnesota House of representatives. [St. Paul? 1905]

28 p. 8° B.

Uses and purposes of valuation.

Whitten, Robert H.

Distinction between value for tax and rate purposes.

(National tax association, Proceedings, 7th annual convention, 1913. p.342-50) B.

Williams; William Henry.

Railroad valuation and making of rates.

(Railway critic, Jul.6, 1911) B.

For Rate-Making

Baker, J. Newton.

The limitation of state control over the regulation of rates.

(Yale law journal, v.21: 126-40; Dec.1911) LC, NY, Y.

Reprinted separately, New Haven, [1911] 15 p. 8° A12-126

B, ICC.

Present value of property should be the basis of reasonableness, p.11.

Bauer, John.

Returns on public service properties.

(Political science quarterly, v.30: 106-33; Mar.1915) B, CU, LC, NY.

Valuation as a basis for rate-making.

Railway valuation and profits.
In his American transportation question, New York, 1912: 81-123.
AmhC, ASCE, B, CalSL, ClevePL, CtSL, DCL, LC, NYPS, PCV, PrU, OmahaPL,
TrentPL, UC. 12-4449

Valuation as a basis for rates.

Dunn, Samuel O.

Railroad valuations and rates. Chicago view that valuation shows
justification for advances in freight charges.

(Wall street journal, Apr.22,1911) B, LC, NY.

Engineering-contracting [Editorial]

Developments of the freight rate hearing regarding the physical
valuation of railways.

(Engineering-contracting, v.34: 263; Sept.28,1910) ASCE, B, PCV.

As a basis for rate-making.

Finley, William Wilson.

The measure of reasonable rates.

(Railway world, v.55: 148-50; Feb.24,1911) B, H, HU, ICC, LC, NY, UI, UM, UP.

From address before Traffic club of Philadelphia, Feb.18,1911.

Also in the Railway library, 1910: 273-82.

Fish, Stuyvesant.

Some phases of the American railroad problem.

(Government, v.1: 7-18; Jul.1907) B, CtSL.

The valuation of railroads as basis for rates, p.17-18.

Floy, Henry.

Value for rate-making. New York, McGraw, 1916. 322 p. 8°

B, LC, NY, NYMR. 16-10512

Hambleton & company.

Physical valuation of railroads. [Baltimore, Apr.1,1911] B.

Circular letter.

Hines, Walker D.

In determining the legality of railroad rates, the standard of a
"fair return on the value of the property" is not an adequate test
either for courts or commissions.

(Traffic club of Pittsburgh, Proceedings, 8th annual dinner, Mar.18,
1910: 7-16) E.

Abstract in Railway age gazeette, v.48: 1129-30; May 6,1910.

ASCE, B, etc.

Jackman, William James.

Legal features of commerce regulation. Minneapolis, [1912] 394 p.

8° B, LC, StLPL, UMinn. 12-20183

"Establishing rates on valuation basis", p.189-201.

James, Charles C.

Valuation in rate making.

(Traffic world, v.17: 403-05; Feb.19,1916) B, ICC.

Paper before Railroad men's improvement society, New York,
Feb.10,1916.

Valuation as a basis for rate-making.

For rate of change
Valuation-IV; Uses and purposes-const.)

For information, the following information is provided:

Valuation-18; Uses and purposes-cont.)
For rate-making

Johnson, Lucius E.

Relation of value of railroads to rate-making; address to Toledo transportation club, Dec.2,1909. [Roanoke,Va., 1909?] 16 p. 8°
B,LC. 15-22109

Journal of commerce [Editorial]

Railroad value and rates.

(Journal of commerce, May 6,1911) B,LC,NY.

As a basis for rates.

Jurgensen, Delbert Frederick.

Railroad valuation. Reproduction cost new as a sole basis for rates. St.Paul, Sept.13,1912. Minneapolis, 1912. 13 p. 8°
ASCE,B,NY,NYPS. A12-1440

Read Oct.23,1912, at second meeting of Mississippi Valley states conference on railroad valuation at Oklahoma City.

Reprinted in Journal of the engineering societies,v.49: 204-14;
Dec.1912.

Public service regulation,v.1: 699-703; Nov.1912,
under title "Wrong basis for rates. An attack
on the accuracy and fairness of the reproduc-
tion theory!" B

Abstract in Railway and engineering review,v.52: 1101-02;
Nov.30,1912. B.

Railway engineering,v.28: 254-55; May 1913. B.

Further discussion of this paper by the author, in Journal of
the engineering societies,v.51: 95-101; Aug.1913.

B has this in 6 typewritten pages.

Morawetz, Victor.

The power of Congress to regulate railway rates. New York,[1905]
22 p. 8° B,HU,ICC,JC,LC,NY. 10-27464

Original cost as a basis for rates, p.5.

Published in Harvard law review,v.18: 572-87; Jun.1905.

CtSL,HU,LC,NY.

New Jersey. Board of public utility commissioners.

Valuations; The basis for rates.

In its Fifth annual report,1914: 19-20. B,CU,HU,ICC,JC,LC,NY,
UC,UW,Y.

New York Evening post.

Absurd valuation theories.

(Railway age gazette,v.54: 811; Apr.4,1913)

Noyes, Walter Chadwick.

American railroad rates. Boston, Little,Brown & co.,1905. 277 p.8°
B,BA,ClevePL,CornU,CU,HU,IndSL,ICC,JC,LC,NY,UC,UI,UM,UP,UW,Y.

CU & Y have 1906 ed.

5-35605

Valuation for rate making, p;25-29.

Railway age [Editorial]

Shall railway profits be reduced?

(Railway age,v.43: 169; Feb.8,1907)

A denial that the value of railways is a proper basis for
rate regulation..

Valuation-19; Uses & purposes-cont.)

Railway age [Editorial]

The proposed railway valuation and rates.

(Railway age, v.43: 268-69; Mar. J, 1907)

An argument against a valuation for use in rate regulation

Railway age [Editorial]

President Roosevelt's railway policy.

(Railway age, v.43: 862-63; Jun. 9, 1907)

Contains an argument against valuation as a basis for rate regulation.

Railway and engineering review [Editorial]

The cost theory of rates.

(Railway and engineering review, v.47: 554-55; Jun. 22, 1907)

Proposal for valuation of the railways. Questions submitted by Chicago Record-herald to railroad presidents, with comment on the replies.

Comment: Railway age, v.43: 1189-90; Jun. 21, 1907.

Ripley, William Z.

Which line makes the rate?

(Railway age gazette, v.48: 862-64; Apr. 1, 1910)

Possibility of using valuation as basis of rate regulation in the case of competing lines of unequal value.

Schnacke, F. D.

Physical valuation of railways.

(Santa Fe employes magazine, v.6: Mar. 1912: 49-50). B, ICC, LC, NY.

Reprinted in Train dispatchers bulletin, v.17: Jul. 1912: 13-14. B.

Swayze, Francis J.

The regulation of railway rates under the fourteenth amendment.

(Quarterly journal of economics, v.26: 389-424; May 1912) B, LC, NY.

Reprinted in Ripley, William Z. Railway problems, Boston,

New York, Ginn & co., [1913] p. 716-44. 13-23193

B, LC, OmahaPL, UCal.

Tremain, Henry Edwin.

Physical valuation of railroads not an essential factor in rate-making.

(Editorial review, v.3: 758-63; Aug. 1910) B, NYPS.

Wall street journal [Editorial]

Valuation and rate-making.

(Wall street journal, Oct. 8, 1915, p. 1, col. 2). B, LC, NY.

See also Haney, Lewis H. Depreciation.

James, C. C. Federal valuation.

For Taxation

Adams, T. S.

Valuation of railway property for purposes of taxation.

(Journal of political economy, v.23: 1-16; Jan.1915) ASCE, B, LC, NY.

Reprinted separately, 16 p. 8° B.

Paper before Western economic society, Nov.13, 1914.

Abstract in Railway age gazette, v.57: 949; Nov.20, 1914.

Baldwin, W. W.

Railroad taxation.

(Railway world, v.52: 757-60; Sept.4, 1908)

"The valuation method of taxing railroad capitalization."...

Extracts from remarks before Minnesota academy of social science.

Breed, G. C.

Assessing railroads.

(Railway review, v.21: 475; Aug.27, 1881)

"It is so true as to be almost axiomatic, that the more a railroad costs the less it is worth for railroad purposes."

Discussion of valuation for taxation purposes.

Clode, Walter Baker.

The law relating to the assessment and valuation of railways and stations for rating purposes. London, Eyre & Spottiswoode, 1899.

144 p. 8° B, LC, MIT. 10-34781

Hansel, Charles.

Railroad appraisal and taxation in New Jersey.

(Engineering news, v.68: 334-36; Aug.22, 1912) B, LC, NY, ASCE, NYPS.

Reprinted separately, [New York? 1912], under title "Valuation of railroads for taxation". 6 p. 8° 14-9592

B, LC.

Hansel, Charles.

What is the value of a railroad for the purposes of taxation?

(Railroad gazette, v.33: 271-72; Apr.19, 1901)

Review of the report on the Michigan appraisal by M.E.Cooley, and discussion of the basis of apportionment of the values of interstate lines to the states.

Ketchum, N. S.

Valuation of railway and commercial property for taxation.

(Railway age, v.44: 393; Sept.20, 1907)

Suggesting a method of valuation for taxation.

Newcomb, Harry Turner.

Physical valuation. Cost as a basis of taxation.

(London Times, American railway number, 1912: 31-35)

A13-694.

B, FJL, JC, LC.

French edition, B, JC.

A13-726

Oregon. Board of tax commissioners.

[The value of a public service property depends upon purpose for which valuation is made]

In its Third biennial report, 1915: 10.

B.

Valuation-21; Uses & purposes-cont.)
For taxation.

Plehn, Carl C.

Taxation of public service corporations.

(National tax association, Proceedings, 1st annual conference. 1908;
p. 635-48) B,

Principles of valuation.

Tarbet, William L.

The assessment of railroads.

(National tax association, Proceedings 6th annual conference, 1913;
p. 499-506) B

Taylor, W. D.

The appraisement of the physical value of Wisconsin railways for the
purpose of taxation.

(Engineering record, v. 51: 314-18; Mar. 31, 1904) ASCE, B, PCV, LC, NY.

Valuation of railroad property for local taxation.

(Railroad gazette, v. 29: 863; Dec. 10, 1897)

Decisions on valuation of railroads, based on opposing principles,
cost of reproduction and earning capacity.

Valuation of railroads for taxation.

(Railroad gazette, v. 20: 505; Aug. 3, 1888)

Valuation of South Carolina roads for taxation.

(Railway age, v. 44: 365; Sept. 13, 1907)

Walters, J. Tudor.

Valuation for rating purposes.

(Contemporary review, v. 106: 175-83; Aug. 1914) B,

Wisconsin. State board of assessment.

Arguments as to the fair taxable value of the railway property in
Wisconsin of the Chicago & northwestern railway, the Chicago, Milwau-
kee & St. Paul railway and the Chicago, Burlington & Quincy railroad
companies. Submitted by Frank P. Crandon... and others. [Madison,]
1904. 123 p. 4° JC

Wisconsin. State board of assessment.

Arguments as to the true value of the general property in Wisconsin.
Jan. 1904. By Frank P. Crandon, Thomas H. Brown, Arthur S. Dudley;
W. W. Baldwin, Thomas A. Polleys. [Madison, 1904] 148 p. 4° B, MC

Hearing of the representatives of the various railroad companies
before the State Board of assessment, in the matter of the true
value of the general property of the state.

Wisconsin. Tax commission.

The taxation of corporations.

In its Third biennial report, 1907: 82-125. B.

Includes the valuation of railroads.

Valuation-22;Uses & purposes-cont.)
For taxation.

Wisconsin. Tax commission.

Valuation and assessment of the properties of all railroads in
Wisconsin for the year, and taxes levied thereon.

In its Biennial reports. Madison, 1907- B.

Wisconsin. Tax commission.

Value of railroads; How to value railroads:

In its First biennial report. 2d.ed. 1900: 91-96. B.

Wisconsin. Tax commission.

Valuation of railways in Wisconsin.

In its Second biennial report, 1903: 183-96. B.

Wisconsin railway taxation bill.

(Railway age, v.35: 364; Mar.13, 1903)

Discussion of the proposal of Wisconsin to base taxation of
railroads on their valuation, and of the methods of valuation
by stock and bond prices and capitalized net earnings.

See also Rate-making, Robert H. Whitten.

For Regulation
of
Capitalization

Gray, John H.

Physical valuation essential in railroad capitalization.

(Journal of commerce, May 24, 1911) B, LC, NY.

Memorandum addressed to W.E.S. Griswold, secretary of the
Railroad securities commission.

Hines, Walker D.

Statement... before the Railroad securities commission, New York,

Dec. 22, 1910. New York, 1910? 50 p. 8° 11-13056

B, ICC, LC, PCV, Y.

Official valuation, p. 33.

Lovett, Robert Scott.

Statement ... before the Railroad securities commission. [As

rearranged and amplified] Dec. 21, 1910. New York, Burgoyne,
[1910?] 36 p. 8° B, JC, LC, Y. 11-7243

Newcomb, Harry Turner.

Value and capitalization of American railways.

(In American statistical practice: 1. The Interstate commerce commis-
sion. Yale review, v. 11: 164-97; Aug. 1902) B, LC, NY, Y.

Abstract in Railroad gazette, v. 34: 671-72; Aug. 29, 1902, under
title "The value of railroads and their capitalization."

Railway and engineering review [Editorial]

Hearings of the Railroad securities commission.

(Railway and engineering review, v. 50: 1175-77; Dec. 24, 1910)

Valuation as basis for new securities.

Ripley, William Z.

The investor's interest in railroad valuation.

(Journal of political economy, v. 23: 34-38; Jan. 1915) B, LC, NY.

Reprinted separately, p. 34-38. 8° B.

Thompson, Slason.

Physical valuations and capitalization of railways.

(Railway world, v. 54: 1011-12; Dec. 16, 1910) B, H, HU, ICC, LC, NY,
NYPS, PCV, UI, UM, UP.

Trumbull, Frank.

Discussion ... before the Texas Welfare commission, Apr. 30, 1912.

45 p. 8° B.

Frequent revaluation of a railroad impracticable, p. 18.

Trumbull, Frank.

Statement... before the Federal Railroad securities commission...

Dec. 22, 1910. [New York, 1910] 34 p. 8° 11-28493

B, ICC, LC, Y.

Mode of valuation of the physical and non-physical value of
railroads.

Valuation-24;Uses & purposes-cont.)

Regulation of capitalization.

U.S. Congress. House. Committee on interstate and foreign commerce.
Hearings ... [May 12, 1908] on H.R. 6268, to limit the issue of stocks
and bonds. Washington, Government printing office, 1908. 13p. 8°
LC 8-35431.

Bill to prevent overcapitalization of railways.

U.S. Railroad securities commission.

Report... Washington, Government printing office, 1911. 42 p. 8°
(62nd Congress, 2d sess. House Doc. 256) Dec. 11, 1911. 11-35949-50

B, ICC, LC, RISL, Y.

Abstract under title "Report of the Hadley securities commission"
in Railway age gazette, v. 51: 1210-12; Dec. 15, 1911.

Editorial, p. 1203-04.

U.S. Congress. House. Committee on interstate and foreign commerce.
Regulation of the issuance of stocks and bonds by common carriers.
Hearings... Feb. 9 to Mar. 17, 1914. Washington, 1914. 250 p. 8°
B, LC.

Warren, Bentley.

Regulation in Massachusetts. Discussion of the report of the
Railroad securities commission.

(Aera, v. 1: 672-77; Mar. 1913) B, UI.

Williams, William Henry.

Letter to the Railroad securities commission in reply to their re-
quest for information and opinions upon questions pertaining to the
issuance of stocks and bonds of American railways... New York,
Jan. 18, 1911. [New York, 1911] 64 p. 8° B, ICC, JC, LC, PF, Y. 11-11239

METHODS AND BASES OF VALUATION

Adams, Henry Carter.

Testimony [on methods of appraisal]

In U.S. Industrial commission. Report on transportation, v.9 of the
commission's reports. Washington, 1901. p.373-87. B, BPL, CU, HU,
Uniformity of taxation; Taxation and LC, Y.
valuation of railroads in Michigan; 4-18094/6
Valuation of railroad property by
national government.

Crosby, Oscar T.

The Crosby bill on rate regulation. The author suggests a method
of valuation of the properties of public service carriers, and out-
lines a suggested scale for a rate of return for new and old capital.
(Electric railway journal, v.40: 94-96; Jul.20, 1912) Comment, p.117.
ASCE, B, NYPS, PRT.

Further note, Electric railway journal, v.40: 179; Aug.3, 1912.

Eshleman, John M.

What determines the "fair value" of a public utility property.
(Case and comment, v.21: 865-70; Apr.1915) B.

Gillette, Halbert P.

Two conflicting theories of valuation. Valuation must be based on
market value or on the amount of the investment. It is not based on
a combination of the two.

(Railway age gazette, v.54: 55-56; Jan.10, 1913)

Goodrich, E. P.

Varied uses of valuation. A survey of the bases upon which physical
appraisal may be employed for rate-making, taxing, purchase, and the
control of security issues.

(Annalist, v.7: 428, 459; Apr.3, 1916) B, NY.

Hadley, Arthur Twining.

The different meanings of "cost".

(Quarterly journal of economics, v.11: 310-11; Apr.1897) B, CU, LC, NY.

Hadley, Herbert Spencer.

Railroad rate regulation. Jefferson City, Stephens printing co.,
1907. 19 p. 8° B, LC. 9-16283

Address before meeting of Attorneys-general of United States,
St. Louis, Sept.30, 1907.

"How to determine the value of railroad property", p.14-15.

Also in National association of Attorneys-general, Proceedings,
1907: 17-42. IndSL.

Jackman, William James.

Modern railway and steamship lines. Minneapolis, [1912] 400 p. 8°.
B, LC, UMinn. 12-14449

Fair valuation, p.63-68.

Jackman, William James.

Transportation, interstate commerce, foreign trade, .. Minneapolis,
[1910] 413 p. 8° B, CalSL, LC, UMinn. 10-21138.

Fixing value of railroads, p.195-211.

Revised ed., 1911. LC. 11-24731.

Meyer, Balthasar H.

Methods of valuation.

In U.S. Bureau of the census. Commercial valuation of railway
operating property in the United States: 1904. (Bulletin 21)
p.17-21. ASCE, B, CU, ICC, LC, NYPS, PCV, Y. 9-5920

Meyer, Balthasar H.

Methods of railroad valuation.

(Railway critic, v.5: 268-69; Jun.1906) LC.

Pomeroy, L. R.

Locomotive valuation chart.

(Railway age gazette, v.60: 884; Apr.21,1916)

Railway record [Editorial]

Railway valuation as rate making basis discussed.

(Railway record, v.4: 2; Jun.15,1912) B, ICC.

Railway world [Editorial]

The valuation of American railways.

(Railway world, v.51: 410; May 17,1907) ASCE, B, H, HU, ICC, LC, NY, UPL

Discusses value regarded as original or reproduction cost and
as capitalization on the net earnings of the road.

Ripley, William Z.

Railroads, finance and organization. New York, Longmans, Green, 1915.
638 p. 8° ASCE, B, LC, NY, StLPL. 15-4849

"Physical valuation; reasonable rates", p.331-71.

Tassin, J. S.

Original cost to date, cost of reproduction new, and cost of repro-
duction less depreciation.

(Railway age gazette, v.59: 1183; Dec.24,1915)

Thorne, Clifford.

Brief and argument on behalf of Iowa Board of railroad commissioners
[and others]... [1914] 249 p. 8° B.

Before the Interstate commerce commission, Docket no.5860,
(Five per cent rate case)

Present value the correct basis of rates, p.135-54.

U.S. Interstate commerce commission.

In re investigation of advance in rates by carriers in Official
classification territory. Decided Feb.22,1911. Report of the
commission. No.3400. 62 p. 8° B.

Elements of value, p.13-18.

Abstract in Traffic world, v.7: 309-31; Feb.25,1911) . B.

Witt, Carl C.

Answers to questions...regarding the methods used in valuing railroad
property. Sept.10,1912. 8 typewritten leaves. B.

Questions of National association of railway commissioners'
Committee on valuation and taxation of railroads.

Wright, Carl C.

Western rate advance case. I&S Docket 555. Carriers' abstract of
testimony and general argument and brief. Chicago, [1915] 171 p. 8°

Fair value basis of return. p.109.

B, I.C. MassPS

Original Cost

Colorado. Railroad commissioner.

Cost [of railways in the state].

In his First annual report, 1885, p.12-14. B, CornU, CtSL, H, ICC,
JC, LC, FJL, MIT, UC, UP, UW.

"It is impossible to gather...any correct information of the actual cost of building and equipping the railroads in this state."

See also Table V: Cost [of road and equipment, by roads], p.76.

Bauer, John.

Valuation of public service properties. Actual cost versus cost of reproduction.

(Political science quarterly, v.30: 254-76; Jun.1915) B, CU, LC, NY.

Bemis, Edward W.

The accounting side of rate making.

(National association of railway commissioners, Proceedings, 25th annual convention, Oct.1913: 309-27) ASCE, B, BPL, CU, CtSL, DCL,

H, HU, ICC, IndSL, JC, LC, NY, NebSL, PrU, PF, UC, UI, UM, UP, UW, WRHS, Y.

The historical method of valuation.

Abstract in Public service regulation, v.2: 587; Nov.1913.

B, ICC, UI.

Bemis, Edward W.

Original cost as the chief basis for fair value.

(Utilities magazine, v.1: Jan.1916: 36-42) B, ICC, LC, NY, PCV, UP.

Bettman, Alfred.

Constitutionality of historical cost method of public utility valuation.

(Utilities magazine, v.1: Jan.1916: 46-51) B, ICC, LC, NY; PCV, UP.

Address before Philadelphia conference on valuation.

Engineering news [Editorial]

Concerning the railways of sixty years ago.

(Engineering news, v.70: 314-15; Aug.14, 1913) B, ICC, LC, NY.

Comment on difficulty of ascertaining costs in connection with the Federal valuation.

Engineering news [Editorial]

Original cost vs. replacement in railway valuation.

(Engineering news, v.72: 990-91; Nov.12, 1914) B, ICC, LC, NY, NYPS, PCV.

Engineering news [Editorial]

A difficult point in the railway valuation law.

(Engineering news, v.70: 829-30; Oct.23, 1913) B, LC, NY, NYPS.

Difficulty of ascertaining "original costs."

Hayes, Hammond Vincent.

Original cost versus replacement cost as a basis for rate regulation.
(Quarterly journal of economics, v.27: 616-29; Aug.1913) B, CU, LC, NY.
Reprinted in Railway age gazette, v.55: 450-52; Sept.12, 1913.
See also his Public utilities, their cost new and depreciation,
New York, 1913.

Johnson, Emory R.

Railroad valuation and public policy. Shall public utilities be
appraised at present value or at actual cost? B 2 typewritten
In Boston post, Jun.10, 1915. B. leaves.
Canton [Ohio] repository, May 26, 1915. B.
San Francisco chronicle, Jun.14, 1915. B.
News editorially circulated by National editorial service.

T., A. P.

Fighting shy of a hard job.
(Railway age gazette, v.59: 725-26; Oct.22, 1915)
Shall valuation be based on original cost to date, or cost of
reproduction new?

Whitten, Robert Harvey.

Actual cost.
(Utilities magazine, v.1: Jan.1916: 51-53) B, ICC, LC, NY, PCV, UP.
Address before Philadelphia conference on valuation.

Woodlock, Thomas F.

Whose railroads? Rights of the public are not those of partnership
and the police power does not confer a proprietary interest in
earnings.
(New York times annalist, v.1: 742-43; Jun.30, 1913) B, PCV, LC, NY.
Argument against original cost as basis of valuation.

Cost of Reproduction

Anderson, George W.

How to get rid of the reproduction cost theory.

(Utilities magazine, v.1: Jan.1916: 28-36) B, ICC, LC, NY, PCV, UP.

Ballard, F. W.

Some essentials of appraisal work.

(Utilities magazine, v.1: Jan.1916: 179-81) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Cost of reproduction theory.

DuPont, A. B.

Fallacy of the "reproduction" cost theory in determining the value of property of public utilities.

(Utilities magazine, v.1: Jan.1916: 25-27) B, ICC, LC, NY, PCV, UP.

Eshleman, John M.

A criticism of the reproduction theory of valuation.

(Utilities magazine, v.1: Jan.1916: 5-12) B, ICC, LC, NY, PCV, UP.

Discussion by Halbert P. Gillette, p.22-25.

Abstract in Engineering record, v.72: 625-26; Nov.20, 1915.
ASCE, LC, NY.

French, H. Findlay.

Reproduction value vs. fair value.

(Utilities magazine, v.1: Jan.1916: 12-17) B, ICC, LC, NY, PCV, UP.

Jurgensen, Delbert Frederick.

Wrong basis for rates: An attack on the accuracy and fairness of the reproduction new theory.

(Public service regulation, v.17: 699-703; Nov.1912) B, NYPS, UI.

Paper before Mississippi Valley states conference on railroad valuation, Oklahoma City, Oct.23, 1912.

Reprinted in Railway and engineering review, v.52: 1101-02;
Nov.30, 1912.

Knowles, Morris.

Relation of reproduction cost to fair value.

(Utilities magazine, v.1: Jan.1916: 17-21) B, ICC, LC, NY, PCV, UP.

Nebraska. Board of transportation.

Investigation of the local freight rates in Nebraska. [Report of secretaries.]

In its Annual report, 1891: 84-109; also Annual report 1892: 94-121.

AmhC, B, CornU, H, ICC, IndSL, JC, LC, MIT, NY, NebSL, PCV, PF, StLPL, UC, UI, UW.

Cost of reproduction new adopted as basis for rates, at p.97 and 108 (Report for 1891)

Railway world [Editorial]

Determining a reasonable rate.

(Railway world, v.56: 344-45; Apr.19, 1912) ASCE, B, H, HU, ICC, LC, NY,
UI, UM, UP.

The cost of reproduction of a railroad, the basis for reasonable rates.

Valuation-30;Methods & bases cont.)
Cost of reproduction

Reed, E. W.

The theory of reproduction applied to railway rights of way and station grounds.

(Engineering-contracting, v.40: 267-69; Sept.3, 1913) ASCE, B, LC, PCV.

Letter to the editor concerning this article, by C.P. Howard,

Engineering-contracting, v.40: 532; Nov.5, 1913. ASCE.

Woodlock, Thomas F.

Testimony. [Reproduction rather than original cost as basis for valuation]

In U.S. Industrial commission. Report on transportation. Vol.9 of the Commission's reports. Washington, 1901. p.458 4-18094/6
B, BPL, CU, LC, Y.

See also: Minnesota rate case, W. P. Clough.

Minnesota rate case, Minnesota. Attorney-general.

Texas appraisal, E.P. Ripley.

Commercial Value

Chamberlain, Lawrence.

Railroad bonds: Valuation and the capital account.

In his Principles of bond investment, New York, 1911, chap. 22, p. 280-91.
B, LC. 12-204

In Moody's magazine, v. 17: 397-400; Aug. 1914. B, ICC, LC, UI, Y.

Eaton, J. Shirley.

Valuation of railway property by railway men.

In U.S. Bureau of the census. Commercial valuation of railway operating property in the United States, Washington, 1904: 53-61.
Bulletin 21. ASCE, B, CU, ICC, LC, NYPS, PCV, Y. 9-5920.

Merritt, Albert N.

Federal regulation of railway rates.

(Railway age, v. 39: 561-63; Apr. 7, 1905)

Present market value of property standard of rates, p. 562.

Meyers, William J.

Rate of capitalization.

In U.S. Bureau of the census. Commercial valuation of railway operating property in the United States, 1904. 22-75. (Bulletin 21) ASCE, B, CU, ICC, LC, NYPS, PCV, Y. 9-5920.

Snyder, Carl.

Methods of estimating railway values.

In his American railways as investments, New York, 1907: 15-66.
B, BPL, ClevePL, CU, CornU, ICC, JC, LC, MIT, NY, NYPS, UC, UM, UP, UW, PCV, 7-25023

Staples, C. F.

Railroad taxation and valuation.

(National association of railway commissioners, Proceedings, 1909, p. 375-82) ASCE, AmhC, B, BPL, CU, DCL, H, HU, ICC, IndSL, JC, LC, LibCo, MassPS, NY, NebSL, OmahaPL, PF, PCV, PrU, StLPL, UC, UI, UM, UNeb, UP, UW, WRHS, Y.
Discusses gross earnings and stock and bond method of valuation.

Wright, Carl C.

Western passenger fares. I&S docket no. 600. Reply brief of the carriers... Chicago, 1915. 82 p. 8° B.

Before the Interstate commerce commission.

"Value of carriers properties" p. 48-55.

In the absence of the federal valuation book values of companies should be accepted.

For Sale or Purchase

See Whitten's Valuation of public service corporations, p. 1.

Floy's Valuation of public utility properties, p. 6.

Apportionment of System Values to States.

Meyer, Balthasar H.

Methods for the distribution of railway values among the states.

In U.S. Bureau of the census. Commercial valuation of railway operating property in the United States, 1904. (Bulletin 21) pages 44-52. ASCE, B, CU, ICC, LC, NYPS, PCV, Y. 9-5920.

O'Brien, Thomas D.

Apportionment between state and interstate traffic of railway property devoted to the public service.

In National association of railway commissioners, Proceedings, 1909, p.299-321. AmhC, ASCE, B, BPL, CU, DCL, H, HU, IndSL, ICC, JC, LibCO, MassPS, NebSL, NY, OmahaFL, PF, PCV, PrU, StLPL, UC, UI, UM, UNeb, UP, UW, Address with discussion of valuation. WRHS, Y.

Thompson, A. I.

Assignment of equipment valuation by states.

(Railway age gazette, v.55: 21-23; Jul.4, 1913)

B has also original mass 8 typewritten leaves. f°

Abstract in Engineering-contracting, v.39: 724-26; Jun.25, 1913. ASCE, B, LC, NY.

Thompson, Slason.

Division of property valuation between freight and passenger business, state and interstate.

In the Railway library, 1910. p.63-67. APS, ASCE, B, BostU, CU, ClarkU, CtSL, DCL, FJL, Gros, Hh, ICC, JC, JHU, LC, McGU, NHSL, PCV, Rds, StLPL, SU, UC, UCal, UP, UT, UW, VaSL, WRHS, Y.

See also: Minnesota rate cases.

Minnesota Rate Cases

U. S. Circuit court. District of Minnesota. Third division (in equity)
David C. Shepard, complainant, vs. Northern Pacific railway company,
George T. Simpson, ... defendants. Emma B. Kennedy, et al., complainants,
vs. Great Northern railway company, George T. Simpson, ... defendants.
Henry A. James, complainant, vs. Great Northern railway company, George
T. Simpson, ... defendants. (Consolidated). William Shillaber, com-
plainant, vs. Minneapolis & St. Louis railroad company, George T. Simpson,
... defendants. n.p., [1910] 161 p. fold. tables. 4° B.

Master's report in the Minnesota rate cases. Charles E. Otis,
special master.

----Another edition, filed by Hale Holden, Jared How, Pierce Butler,
and William D. Mitchell, solicitors for respondents, in the
United States supreme court, October term, 1911. 233 p. 8° LC
Also printed in the Transcript of record: George T. Simpson et al.
vs. Emma B. Kennedy, ... U.S. Supreme court, 1911. No. 600. Vol. 1:
p. 139-239. B

"Valuations of property devoted to public service", p. 173-94.

"Depreciation", p. 194-96.

Abstract in Railway library, 1910: 31-92. APS, ASCE, B, BostU, CU,
ClarkU, CtSL, DCL, FJL, Gros, Hh, ICC, JC, JHU, LC, McGU, NHSL, PCV, Rds,
StLPL, SU, UC, UCal, UP, UT, UW, VaSL, WRHS, Y.

In U. S. Circuit court. District of Minnesota. Third division.
Brief for the railway companies [in the Minnesota rate case] By
Charles W. Bunn. n.p., n.d. 93 p. map. plates. 8° B.

U. S. Circuit court. District of Minnesota. Third division.
David C. Shepard vs. Northern Pacific railway company et al., and
three other cases. Opinion by the Hon. Walter H. Sanborn, circuit
judge, April 8, 1911. St. Paul, [1911] 51 p. 12° B.

Cited: 184 Fed. 765.

Printed in Traffic world, v. 7: 646-68; Apr. 15, 1911. ASCE, B, ICC.

Comment in Railway age gazette, v. 50: 891-92; Apr. 14, 1911.

In U. S. Supreme court, October term, 1911.

Brief for appellants. George T. Simpson, Minnesota attorney general.
n.p., [1910?] 480, xxi p. 8° B.

Comment in St. Paul press, Jan. 18, 1912. B.

Appellees' brief. Hale Holden, Pierce Butler, Jared How, William D.
Mitchell, solicitors. n.p., [1910?] 927 p. fold. tables. 8° B.

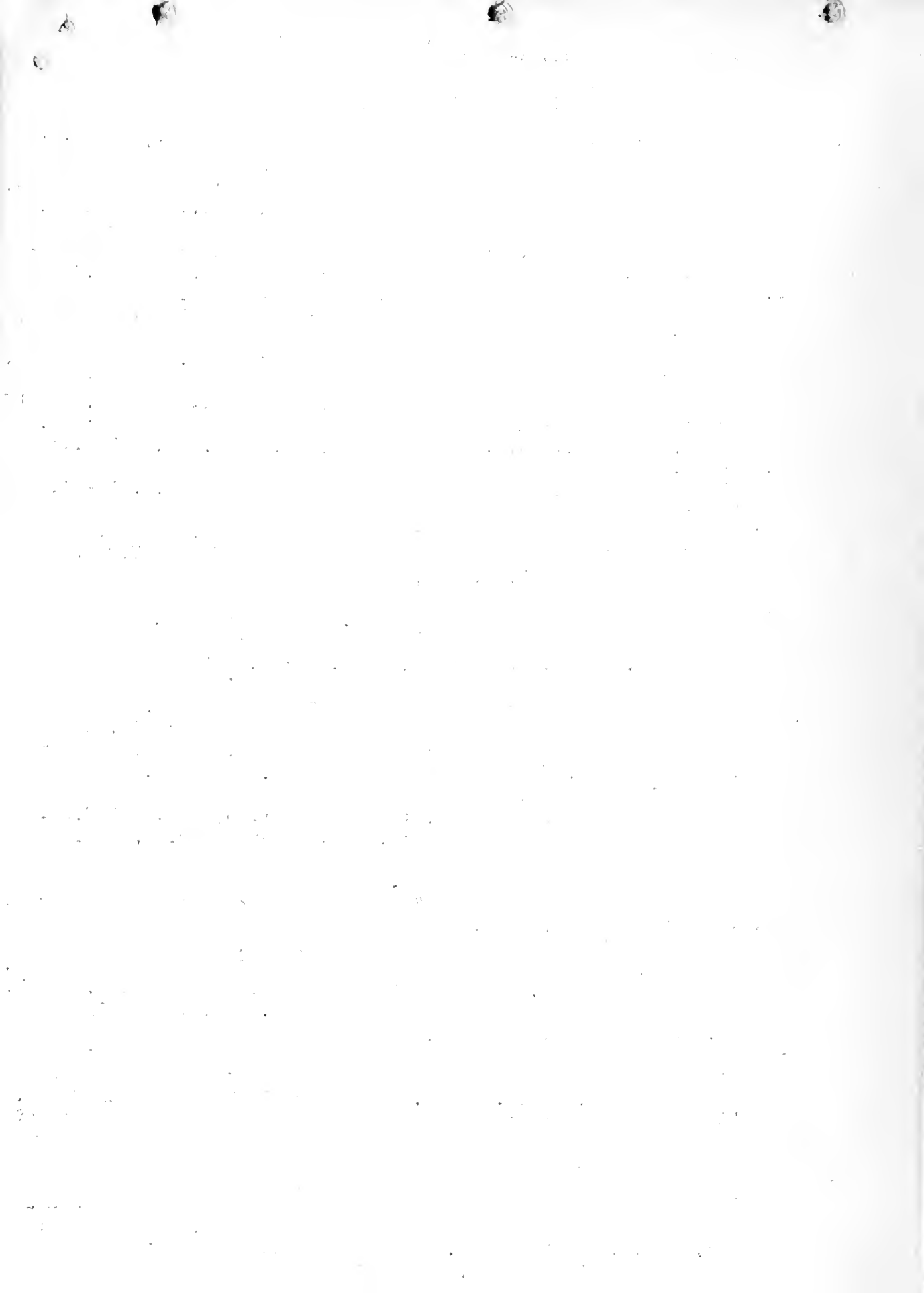
Brief on behalf of appellees. Charles W. Bunn. n.p., [1910?]
143 p. fold. diagrs. 8° B.

Brief in behalf of the Northern Pacific railway company and the
Great Northern railway company, defendants in the court below,
respondents here. W. P. Clough. [New York, 1912?] 58 p. 8° B.

"A short review of the facts and evidence upon the subjects of
the property rights of the railroads and their impairment by
the state's action. Having especial reference to Northern
Pacific and Great northern railroads."

"Cost of reproduction the most correct measure of value", p. 8.

Brief filed in behalf of the states of South Dakota, Nebraska, Iowa,
Kansas, Alabama and Oklahoma. Amici curiae... [By the attorneys
general] [1912?] 158 p. 8° LC.



Valuation-34; Methods & bases-cont.)
Minnesota rate case-cont.)

In U. S. Supreme court, October term, 1911.

Brief of Judson Harmon, Herbert S. Hadley, Charles H. Aldrich, amici curiae. Columbus, Ohio, [1912] 31 p. 8° B.

Brief amicus curiae. Edmund S. Durment. [1912?] 36 p. 8° B.

Brief and argument on behalf of the Nebraska state railway commission, [and railroad commissions of Iowa, Kansas, South Dakota, North Dakota, Oklahoma, Missouri and Texas] as amici curiae. [By] Clifford Thorne, H. T. Clarke, jr., Geo. A. Henshaw, John Marshall, Royal C. Johnson, F. W. Dougherty, Grant G. Martin, U. G. Powell, J. H. Henderson, Dwight N. Lewis, William D. Williams, W. H. Stutsman, H. R. Oglesby, of counsel. n.p., [1912] xix, 389 p. 8° B.

U. S. Supreme court.

George T. Simpson, et al., appellants, vs. David C. Shepard. George T. Simpson et al., appellants, vs. Emma B. Kennedy et al. George T. Simpson et al., appellants, vs. William Shillaber. Appeals from the Circuit court of the United States for the District of Minnesota. June 9, 1913. [Washington, 1913] 71 p. 8° B.

Decision of Justice Hughes.

Printed as Senate doc. 54; 63d Cong., 1st sess. 56 p. 8° B, LC, PCV, NYPS 13-35500

Printed in Traffic world, v. 11: 1260-86; Jun. 14, 1913. ASCE, B, ICC.

" " Public service regulation, v. 2: 282-306; Jun. 1913. B.

Abstracts and comments:

Electric railway journal, v. 41: 1049, 1064, 1101; Jun. 14, 21, 1913. B.

Railway age gazette, v. 54: 1248, 1537-41, 1595; Jun. 11, 20, 27, 1913; v. 55: 89; Jul. 18, 1913.

Engineering and contracting, v. 40: 29, 58; Jul. 9, 16, 1913. ASCE. v. 40: 144-50; Aug. 6, 1913. ASCE, B, LC, NYPS, PCV.

Engineering news, v. 69: 1338-39; Jun. 26, 1913. B, LC, NY.

Journal of commerce, Jun. 13, 1913: p. 4, col. 1. B, LC, NY, PCV.

New York times annalist, v. 1: 679; Jun. 16, 1913. B, LC, NY.

Transcripts of records in the U. S. Supreme court.

George T. Simpson et al., appellants, vs. David C. Shepard. Appeal from the Circuit court of the United States for the District of Minnesota. Filed May 15, 1911. 10 v. 8° No. 599. B.

Documents in lower court reprinted in 1st volume, Master's report, p. 180.

George T. Simpson et al., appellants, vs. Emma B. Kennedy et al. Appeal from the Circuit court of the United States for the District of Minnesota. Filed May 15, 1911. No. 600. 6 vols. 8° B.

Documents in lower court reprinted in volume 1. Master's report, p. 139.

George T. Simpson et al., vs. William Shillaber et al. Appeal from the Circuit court of the United States for the District of Minnesota. Filed May 15, 1911. No. 601. 6 vols. 8° LC.

2

Missouri Rate Case.

Missouri. Attorney general.

...Appeals and cross-appeals from the United States Circuit court for the western district of Missouri. Brief for appellants... Elliott W. Major, attorney general... Jefferson City, [1913] 448 p. 8° B.

In U. S. Supreme court, October term, 1911.

Contains valuations of the various railroads in Missouri.

U. S. Supreme court.

...John A. Knott et al., railroad and warehouse commissioners, et al., appellants, vs. Chicago, Burlington & Quincy R.R.co.[and other cases]

Appeals and cross appeals from the Circuit court of the U.S. for the western district of Missouri. [1913] 14,3,[1] p. October term, 1912.

Opinions of Justice Hughes in Missouri rate cases. B.

U. S. Supreme court.

...John A. Knott, et al., vs. Chicago, Burlington & Quincy railroad company... 1909. Appeals from the Circuit court of the United States for the western district of Missouri. [1910] 5 vols. 8° B.

Transcript of record, October term, 1910. Missouri rate cases, nos. 326, 334.

Spokane Rate Case

Northern Pacific railway company.

City of Spokane et al., vs. Northern Pacific railway company et al., no. 819. Brief for Northern Pacific railway company. Charles W.

Bunn, Charles Donnelly. [1907?] 75 p. 4° B.

Financial history of Northern Pacific and cost of reproduction, p.15-23; Valuation, p.23-29.

Spokane.(City) Before the Interstate commerce commission. City of Spokane, Spokane Chamber of commerce, Spokane jobbers' association, and the county of Spokane, petitioners and complainants, vs. Northern Pacific railway company, Great Northern railway company [etc.]...defendants. Reply brief of petitioners and complainants, H.M. Stephens, attorney... Spokane, [1907?] 69 p. 8° B, LC. 8-19434.

Value as a basis of rates.

Spokane.(City) City of Spokane et al. v. Northern Pacific railway et al. Brief for complainants. Brooks Adams, of counsel... Boston, A.C. Getchell & son, law printers, 1907. 127 p. 8° I.C.C., no. 819. B, LC.

"Value as a basis of rates, p.93. 8-19432.

U. S. Interstate commerce commission.

City of Spokane et al. v. Northern Pacific. [Opinion] Decided Feb. 9, 1909.

In Its Reports, v.15: 376. B, ICC, LC, NY.

Methods of land valuation. See also, p.401 & 403.

Comment by Brooks Adams in his Railways as public agents, Boston, 1910: 2,3,48-50. B, EA, CtSL, ICC, JC, LC, StLPL, Y. 10-28790.

Comment in Engineering contracting, v.31:217; Mar. 24, 1909.

ASCE, PCV.

ITEMS TO BE VALUED

Adams, Henry Carter.

Henry C. Adams on railway valuation.

(Railway world, v.51: 467; Jun.7, 1907) ASCE, B, H, HU, ICC, LC, NY, UP.

A brief analysis of the elements of valuation.

Engineering magazine [Editorial]

What makes value? [Factors in physical valuation]

(Engineering magazine, v.45: 568-70; Jul.1913) B, LC, NY.

Holliday, Alex R.

Economic phases of valuation engineering.

(Industrial engineering society, 1915)

Tangible and intangible values.

James, Charles C.

Valuation of public utilities for rate-making purposes.

(Journal of accountancy, v.20: 173-85; Sept.1915) B, LC, NY.

Abstract in Railway age gazette, v.60: 167-68; Jan.28, 1916.

Items to be valued.

Jurgensen, Delbert F.

Misapplication of interest, contingencies and engineering items for valuing railroads by cost of replacement method.

(Association of engineering societies, Journal, v.51: 95-101; Aug.1913)

ASCE, B, NY, NYPS.

Another article in same, v.51: 237; Oct.1913.

Polakov, Walter N.

Correct valuation of operating and managerial methods.

(Utilities magazine, v.1: Jan. 1916: 190) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Powell, E. E.

In defense of the railways. [Valuation] [Items to be valued]

(Outlook, v.105: 48-49; Sept.6, 1913) B, LC, NY.

Tangible Items

Burch, Edward P.

Fair value in practice.

(Utilities magazine, v.1: Jan.1916: 54) B, ICC, LC, NY, PCV, UP.

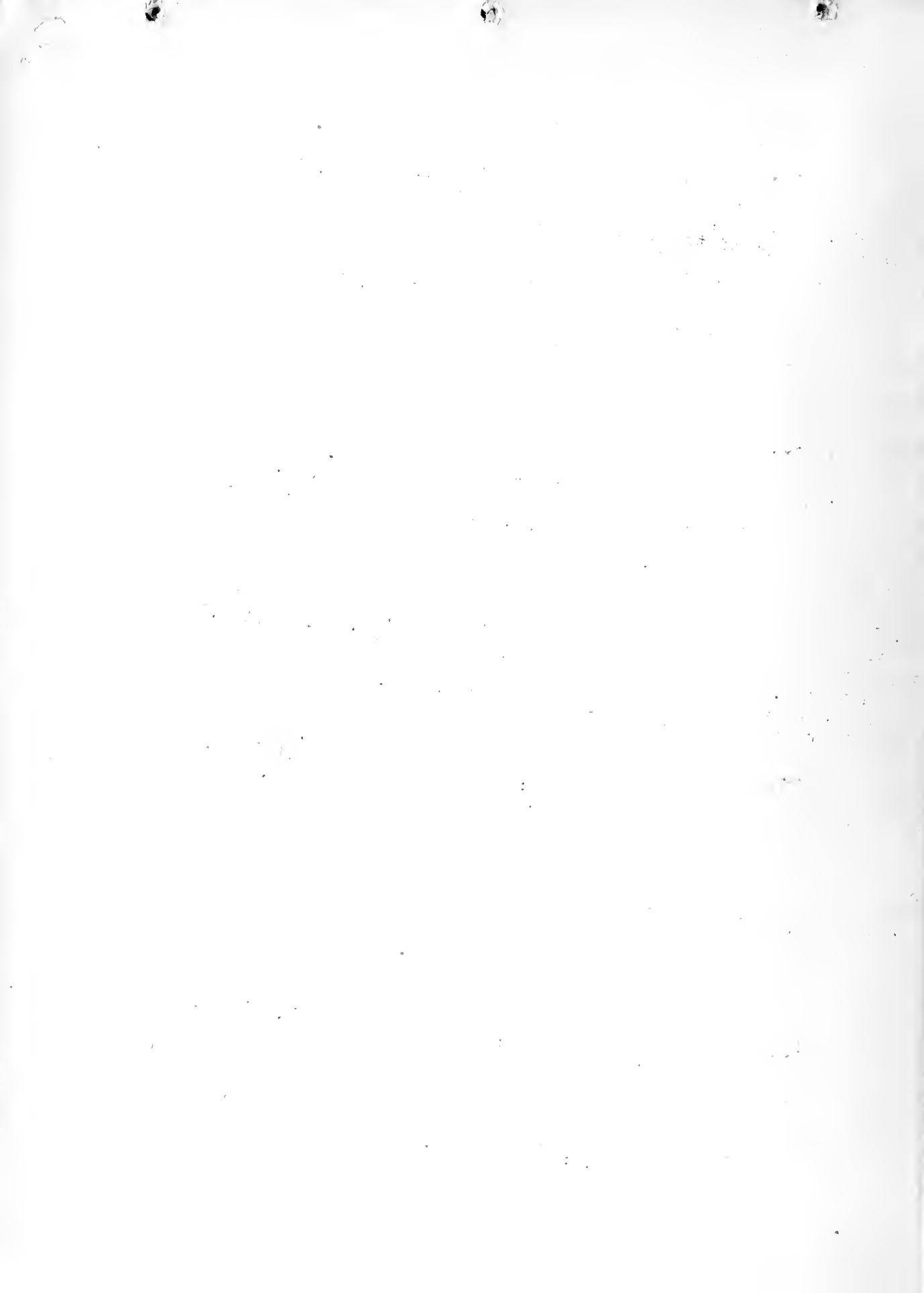
Address before Philadelphia conference on valuation.

Cochrane, Charles Henry.

Cost of railroad building.

(Van Norden's magazine, v.2: 65-70; Aug.1907) B, LC, NY, NYPS.





Valuation-37; Items to be valued-cont.)

Tangible.

Physical property.

Brinkley, M. H.

Estimating grading quantities on revaluation.

(Engineering news, v.71: 191; Jan.22,1914) B,LC,NY.

In Engineering and contracting, v.41: 617-20; May 27,1914.

ASCE,LC,NY.

Gaines, Merrill W.

The value and economic effect of railroad improvements.

(Engineering magazine, v.33: 849-58; Sept.1907) B,LC,NY.

Physical items.

Railway and engineering review [Editorial]

Roadbed valuation.

(Railway and engineering review, v.53: 631; Jun.28,1913)

Rifenberick, Robert B.

Something along the line of physical and intangible valuation as covered by recent legislation.

(Electric traction, v.9: 405-09; Jul.1913) ASCE,B,NY,PRT.

Traffic world [Editorial]

Valuing a roadbed.

(Traffic world, v.12: 1-2; Jul.5,1913) B,ICC,JC.

Yates, R.

Valuation of railway properties.

(Railroad age gazette, v.47: 974-78; Nov.19,1909)

A technical consideration of items of physical property, especially with respect to value in depreciated conditions.

Unit prices

Achatz, R. V.

The determination of unit prices on material for purposes of valuation of plant.

(Engineering and contracting, v.41: 562-64; May 13,1914) ASCE.

Glaesar, M. G.

The problem of unit prices in valuation.

(Utilities magazine, v.1: Jan.1916: 161-65) B,ICC,LC,NY,PCV,UP.

Address before the Philadelphia conference on valuation.

Unit costs of railroad building.

(Railroad gazette, v.41: 203-06, 372, 438, 462-67; Sept.7,Oct.26, Nov.16,23,1906)

Unit costs of railroad building.

(Railroad age gazette, v.45: 764-66, 846-47, 991, 1387; Aug.21, Sept.4,25, Nov.20,1908)

Valuation-38; Items to be valued-cont.)

Tangible

Overhead Expenses.

Abendroth, Harry G.

Overhead charges in valuation. An analysis and description of the overhead charges in valuation, based upon the classification of overhead charges of the Accountants' association.

(Electric railway journal, v.43: 1434-37; Jun.27, 1914) ASCE, B, PRT.

Also in Aera, v.3: 354-64; Nov. 1914. B, UI.

Abstract of paper read at meeting of American electric company section of Milwaukee electric railway and light company, Milwaukee, Jun.11, 1914.

Actual railroad contingencies and what they cost.

(Engineering record, v.71: 774; Jun.19, 1915) ASCE, LC, NY.

Cooley, Mortimer E.

Overhead charges.

(American electric railway association, Proceedings, Accountants' association, 1911: 169-97) B, PRT.

Abstract in Electric railway journal, v.38: 877-79; Oct.14, 1911. ASCE, PRT.

Elements of value of non-physical nature which are properly included in the appraisal of a public utility property.

Hurd, E. C.

Treatment and allocation of the item for general expenditures and contingencies. By Nebraska. Presented at state conference of valuation engineers, Des Moines, Jun.6, 1913. 5 typewritten leaves. B.

In Public service regulation, v.2: 401; Aug. 1913. ASCE, B, LC, NY.

Kansas.

Overhead charges with particular reference to some recent experience. Presented at state conference of valuation engineers, Des Moines, Jun.6, 1913. 8 typewritten leaves. 2 tables. B.

Submitted by Carl C. Witt.

Tingley, Richard Hoadley.

Overhead charges in valuation.

(Railway age gazette, v.58: 1247-48; Jun.11, 1915)

Terminals.

Difficulties in valuing property of railroads. Puzzling questions arising over what should be charged up, particularly in terminal facilities.

(Wall street journal, Nov.18, 1911) B, LC, NY.

Railway age gazette [Editorial]

[Difficulties of valuing the South Station, Boston.]

(Railway age gazette, v.48: 1243; May 20, 1910)

Van Auken, Claude L.

Making a physical valuation of large terminals. Important and practical points which facilitate the carrying on of this work in the field and office.

(Railway age gazette, v.59: 127-29; Jul.16, 1915)

Valuation-39; items to be valued-cont.)

Intangible Items

Adams, Henry Carter.

Tendencies in railway taxation.

(American economic association, Publications, 3d ser., v.6, no.2: 51-60;
May 1905) B, LC, NY.

Paper before 17th annual meeting of American economic association
December 1904.

Discusses the various aspects of intangible values.

Also in American political science association, Proceedings,
1904, v.1: 224-49. PrU.

Also in Reinsch, Paul S., ed. Readings on American state
government. [New York, 1911] p.318-25.

Adams, Henry Carter.

Valuation of the non-physical element in railways.

(Michigan political science association, Publications, v.4, no.4:
73*76; Jun.1901)

Engineering contracting [Editorial]

A method of appraising non-physical railway values.

(Engineering contracting, v.34: 517; Dec.14, 1910) ASCE.

Comments on paper by Henry Earle Riggs on valuation of public
utilities and on the method employed by Prof. Henry C. Adams
in valuation of railroads.

Railway age [Editorial]

Progress of valuation of railways.

(Railway age, v.45: 103-04; Jan.24, 1908)

"Valuation should be based on franchises, good will and
earnings as well as physical property"

Railway age gazette [Editorial]

Some disputed points in railway valuation. 4.-Intangible values.

(Railway age gazette, v.54: 1208-09; Jun.6, 1913)

Railway age gazette [Editorial]

An unseen factor in railway valuation.

(Railway age gazette, v.50: 821-22; Apr.7, 1911)

A discussion of the shrinkage of value by reorganization
foreclosures.

Savaga, Manford.

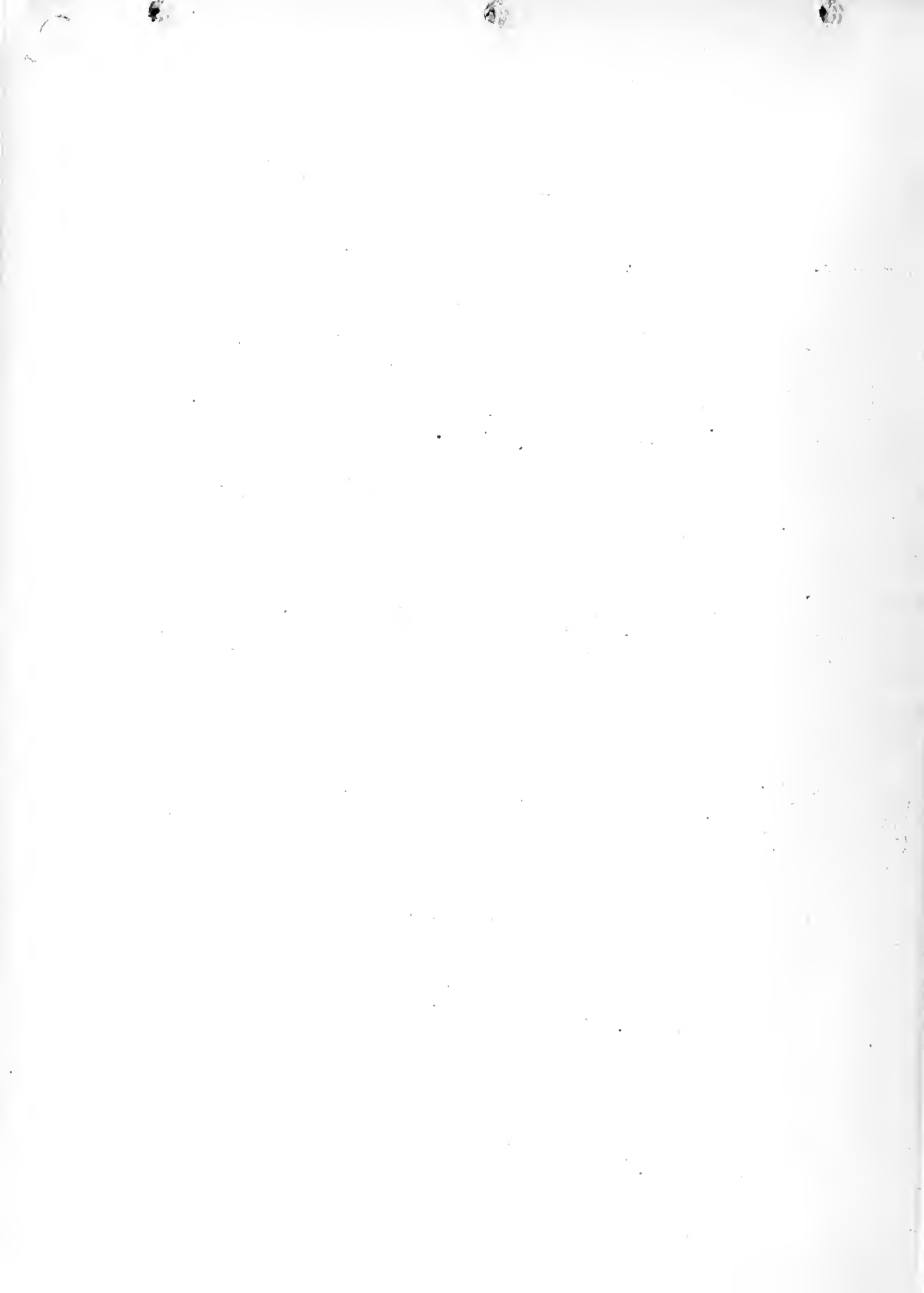
Is physical plant valuation a fair basis for rates?

(Public service, v.14: 214; Jun.1913) B.

Shaad, George C.

Intangible values and their relation to the valuation of public
utilities.

(Electrical review and western electrician, v.64: 26-27; Jan.3, 1914)
ASCE.



Intangible.

Franchises.

Baldwin, Henry deForrest.

Determining franchise values.

(Utilities magazine, v.1: Jan.1916: 67-71) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Bettman, Alfred.

Theory of franchise values.

(Utilities magazine, v.1: Jan.1916: 74-76) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Electrical review and western electrician [Editorial]

Rate regulation and franchise values.

(Electrical review and western electrician, v.65: 1162-63; Dec.19, 1914)

B Value of franchises in rate regulation cases.

McLain, Chester A.

Some distinctions between the legal and administrative phases of franchise valuation.

(Utilities magazine, v.1: Jan.1916: 72-74) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Floy, Henry.

The engineer's activity in public affairs. Public utility commissions and franchise valuation.

(American institute of electrical engineers, Transactions,

v.27: 335-53; Apr.1908)

Needham, Charles W.

Franchises.

(Columbia law review, v.15: 97-105; Feb.1915) B, CU, LC, NY.

Address before the Union county bar association, Elizabeth, N.J.,

Feb.19, 1915.

Norton, William H.

Franchise values.

(Electrical review and western electrician, v.65: 1080-82; Dec.19, 1914) B.

Railroad gazette [Editorial]

The franchise in capitalization.

(Railroad gazette, v.37: 269-70; Aug.26, 1914)

Discussion of bill presented to Massachusetts Legislature allowing a new corporation to capitalize on a basis of market value of absorbed companies and to capitalize the franchises.

Wherry, William M.

Franchise values.

(American electric railway association, Proceedings, 1913: 124-35) ASCE

Abstracts in Aera, v.2: 464-74; Dec.1913. B, UI.

E Electric railway journal, v.42: 781-82; Oct.15, 1913.

Electric traction, v.9: 597-98; Oct.1913. B, PRT.

Wilcox, Delow F.

Principles as to franchise values.

(Utilities magazine, v.1: Jan.1916: 59-67) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Valuation-41; Items to be valued-cont.)

Intangible

Franchises(cont.)

Wilgus, H. L.

Valuing property of franchises of public service corporations for fixing rates.

(Michigan law review, v.7: 412-17; Mar.1909) LC,UM.

See also: General discussion, Douglass D.Storey.

Good-will

For discussions of the element of good will see the following:

Whitten's Valuation of public service corporations, p.554.

H.R.Riggs' Valuation of public service corporation property,

In the Proceedings of the American society of civil engineers, Nov.1910: 1369.

Consolidated gas co.v.New York, 157 Fed.849; Dec.20,1907.

Judge Hough's opinion, p.872.

Shepard v.Northern Pacific [Minnesota rate case] Master's

report,[Otis], Sept.21,1910. p.58. Quotation from Judge Hook.

Going value and Cost of development.

Alvord, John Watson.

Notes on going value and method for its computation. [n.p.,1909?] p.[184]-279. diags. 8° B. A13-2383.

Paper before Milwaukee convention of American waterworks association, Jun.1909. Also discussion by Prof.Mead...

Abstract in Engineering contracting, v.32: 95-101; Aug.4,1909. B.

Bauer, John.

Going value in connection with a physical appraisal in a rate case.

(Political science quarterly, v.30: 463-75; Sept.1915) B,LC,NY.

Bryan, William H.

Going value as an element in the appraisal of public utility properties.

(Association of engineering societies, Journal, v.43:147-58; Oct.1909)

B Read before Engineers' club of St.Louis, Oct.20,1909.

Abstract in Engineering contracting, v.32: 549-51; Dec.22,1909.

Electric railway journal [Editorial]

Proper recognition for "going value."

(Electric railway journal, v.41: 533; Mar.22,1913) B,PRT.

Electric railway journal [Editorial]

An intangible value.

(Electric railway journal, v.34: 1047; Nov.20,1909) B,PRT.

Discusses "going value."

Engineering contracting [Editorial]

Deficit theory of development expense of public service corporations, and an erroneous application of the theory of the Wisconsin railroad commission.

(Engineering contracting, v.35: 671; Jun.14,1911) ASCE.

Valuation 42; Items to be valued-cont.
Intangible.

Going value (cont.)

Engineering contracting [Editorial]

"Financial costs" that are frequently underestimated.

(Engineering contracting, v.37: 255; Mar.6, 1912) B, PCV.

Organization and development costs.

Engineering contracting [Editorial]

Five important divisions relating to development expense or going value based on the deficit theory.

(Engineering contracting, v.36: 369-70; Oct.11, 1911)

LC

Engineering record [Editorial]

"Going value" in the public eye.

(Engineering record, v.69: 405; Apr.11, 1914) B, LC, NY.

Erickson, Halford.

Going value. [Address before Indiana electrical convention,
Sept.23, 1914] Madison, 1914. 36 p. 8° B, UW.

Fowle, Frank F.

Going value.

(Western society of engineers, Journal, v.17: 147-90; Feb.1912) ASCE.

Abstracts: Electric railway journal, v.38: 1115-17; Nov.25, 1911. B.

American institute of electrical engineers, Proceedings, Aug.1912,
ASCE.

Public service regulation, v.1: 627-36; Sept.1912. B, PCV, UI.

Fox, A. M.

Going value in purchase vs. rate cases.

(Utilities magazine, v.1: Jan.1916: 153-54) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Gillette, Halbert P.

Development cost or going value. 1912. 17 typewritten leaves. B.

See Engineering contracting, v.37: 708; Jun.26, 1912. PCV.

Comment by E.C.Hurd in Engineering contracting, v.38: 58;
Jul.7, 1912. PCV.

Gillette, Halbert P.

Non-physical or going values.

(American academy of political and social science, Annals, v.53: 214-18;

May 1914) B, CU, LC, NY.

"Going value" defined.

(Public service regulation, v.3: 514; Sept.1914) B, PCV, UI.

New York Court of appeals in case of People ex rel. Kings county
lighting company, respondent, against Public service commission,
2d district.

Hagenah, William J.

[Going value as a factor in utilities valuation] Discussion.

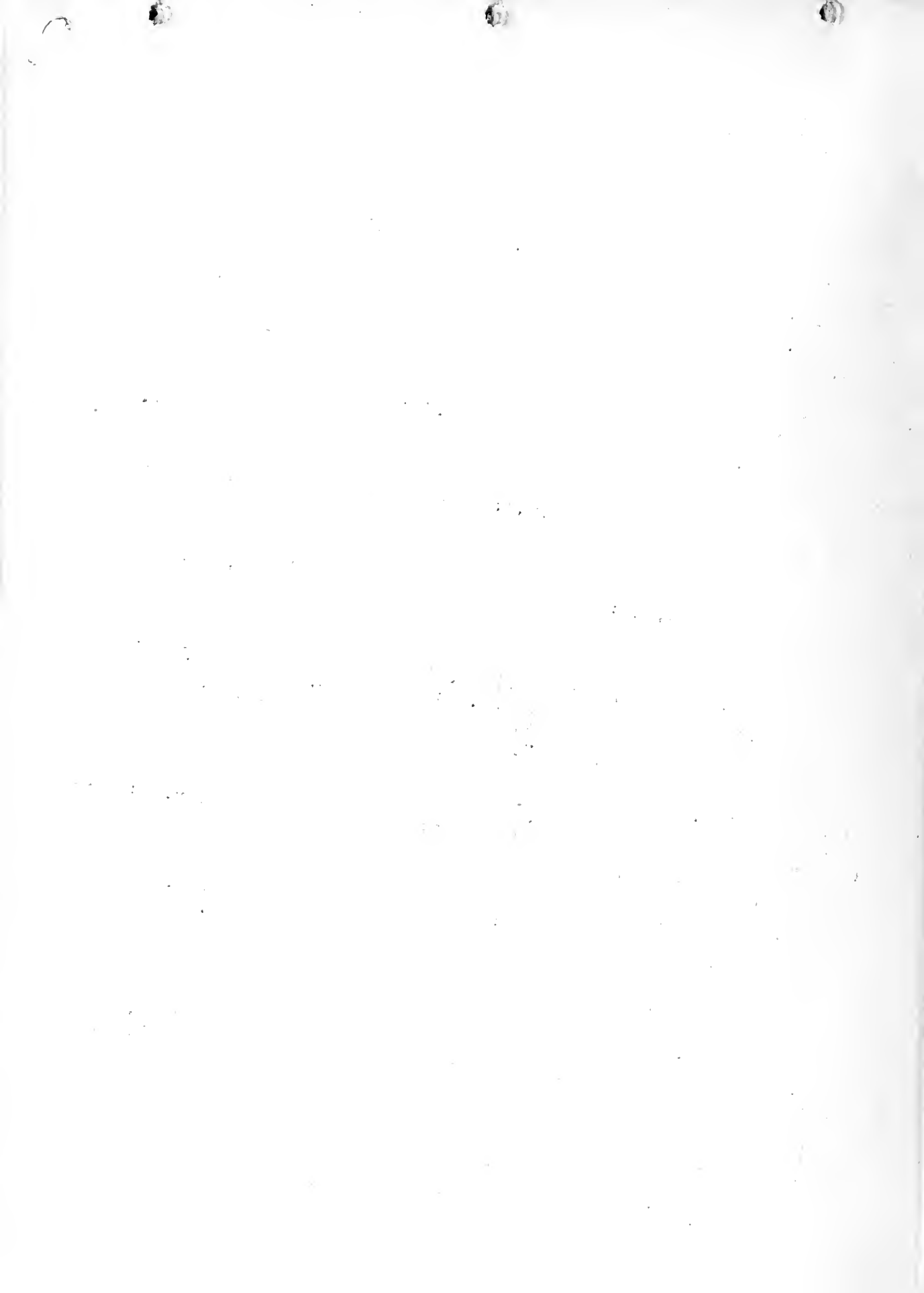
(Utilities magazine, v.1: Jan.1916: 155-58) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Knowles, Morris.

Determination of going value. Methods of fixing value of intangible
utility assets.

(Public service, v.13: 175-77; Oct. 1912) B



Valuation-43; Items to be valued-cont.)
Intangible.

Going value(cont.)

Thorne, Clifford.

Going value as an element of fair value.

(Utilities magazine, v.1: Jan.1916: 138-52) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

See also: General discussion, Douglass D. Story.

Cost of progress.

Accounting for abandoned property.

(Electric railway journal, v.39: 247; Feb.10, 1912)

Reply of Interstate commerce commission to the suit brought by
the Kansas City southern railway, in regard to manner of
accounting for value of property abandoned in the reconstruction of
track.

See also: General discussion, Robert H. Whitten.

LAND VALUATION

Baker, John Earl.

Valuation of terminal lands.

(Journal of accountancy, v.8: 237-50; Aug.1909) B, LC, NY, NYPS, PCV.

Bemis, Edward W.

Land values and public utility rates.

(Public, Sept.29, 1911: 995) LC.

Testimony in the Des Moines gas case.

Brown, N. J.

Valuation of railway right of way.

(Santa Fe employes' magazine, v.5: Jun.1911: 77-78) B, LC, NY.

Brown, N. J.

Valuation of railway right of way.

(Rock Island employes' magazine, v.5: 50-51; Apr.1912) B, ICC.

Reprinted in Railway and engineering review, v.52:356-57;
Apr.20, 1912.

City Club of Chicago.

The Lake front contract.

(City Club bulletin, v.5: 147-77; May 18, 1913) B.

Illinois Central railway company and land values on Lake front.

Cokeley, W. A.

Valuation of railway land.

(Railway age gazette, v.59: 727; Oct.22, 1915)

Co-operation in securing valuation data on land.

(Railway review, v.57: 745; Dec.11, 1915)

The Decision of the Supreme court as to railway land valuations.

(Railway age gazette, v.55: 89-90; Jul.18, 1913)

Decision in Minnesota rate case.

Doty, Edward W.

The measurement of land value.

(Utilities magazine, v.1: Jan.1916: 85-87) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Engineering contracting [Editorial]

The decision of the Supreme court as to railway land valuations.

(Engineering contracting, v. July 9, 1913) NYPS.

Eshleman, John M.

[Discussion of land values in valuation of utilities.]

(Utilities magazine, v.1: Jan.1916: 91-92) B, ICC, LC, NY, PCV, UP.

Federal valuation of railroads in the United States. V-Land.

(Railway review, v.57: 485-89; Oct.16, 1915)

Fletcher, Banister.

Valuations and compensations; a text-book on the practice of valuing property... 2d ed., rev... London, Batsford, 1901. LC 3-21336

Valuation-45; Land valuation-cont.)

Gallatin, Albert R.

Railway real estate valuations.

(New York evening post, Jun.14,1913, p.8,col.6) LC,NY,PCV.

Gillette, Halbert P.

Some important considerations in right of way valuation. A discussion of the principles of valuation that should govern in the selection of right of way multiples.

(Railway age gazette,v.58: 1483-84; Jun.25;1915)

See also Engineering contracting,v.43: 572; Jun.30,1915. ASCE.

Hayes, Hammond Vincent.

Land reproduction cost figured by a definite method.

(Engineering record,v.72: 626; Nov.20,1915) ASCE,LC,NY.

Hayes, Hammond Vincent.

Principles to be applied in valuing land.

(Utilities magazine,v.1: Jan.1916: 77-84) B,ICC,LC,NY,PCV,UP.

Address before Philadelphia conference on valuation.

Helm, A. E.

Principles to be applied in valuation of lands used for the purpose of a common carrier.

(Utilities magazine,v.1: Jan.1916: 88-91) B,ICC,LC,NY,PCV,UP.

Address before Philadelphia conference on valuation.

Hurd, Richard M.

Distribution of urban land values.

(Yale review,v.11: 124-45; Aug.1902) B,LC,NY,Y.

Ferrard, L. P.

Land valuation methods in Wisconsin. [Paper for discussion by conference of engineers in Oklahoma City, 1912] 22 typewritten leaves. B.

O'Brien, Thomas D.

Land values under the Minnesota rate case.

(Utilities magazine,v.1: Jan.1916: 84-85) B,ICC,LC,NY,PCV,UP.

Address before Philadelphia conference on valuation.

Pollock, Walter W.

Appraisal of railroad land by the Somers unit system of realty valuation. Study of land values of the Broad Street passenger terminal of the Pennsylvania railroad company. Cleveland, Manufacturers appraisal co., n.d. 23 p. 8° DCPU.

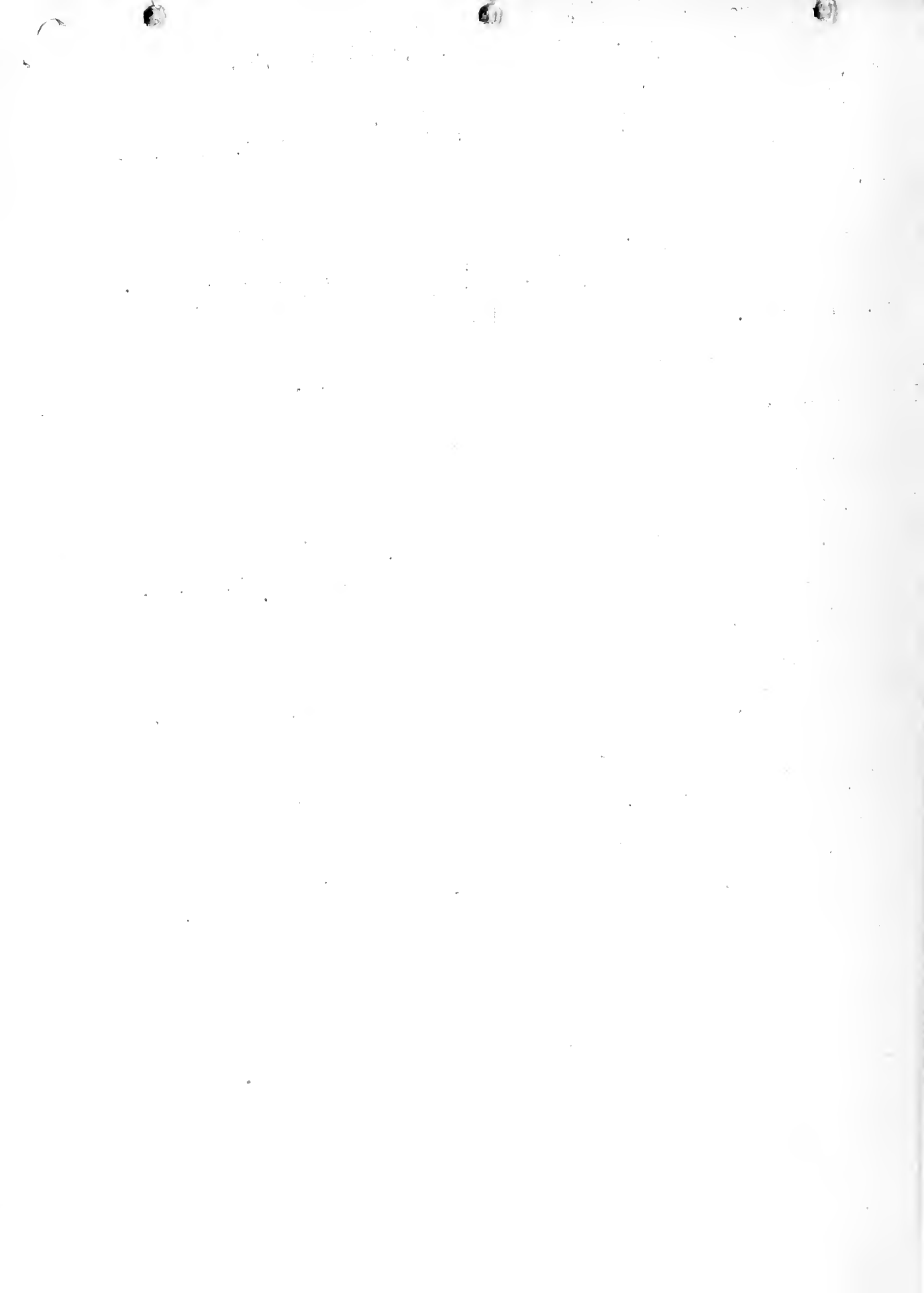
Presidents' conference committee.

Circulars on land valuation and abandoned property.

(Railway age gazette,v.57: 868; Nov.6,1914)

Presidents' conference committee.

Report of right of way acquired for the Knife River branch of the Northern Pacific railway company. Typewritten. f° B.



Valuation-46; Land valuation-cont.)

Presidents' conference committee.

Three illustrations of right of way valuations.

In the Railway library, 1914: 110-17. B, CU, Hh, ICC, JC, LC, SU, PCV, UC,
UP, UW, Y.

Right of way for Knife River branch.

Valuation within city limits of St. Paul.

Valuation in a rich irrigated valley.

Railway age gazette [Editorial]

Some disputed points in railway valuation. 1.-Right of way.

(Railway age gazette, v. 54: 1056-57; May 16, 1913)

Railway review [Editorial]

Item of land in federal valuation.

(Railway review, v. 55: 597-99; Nov. 14, 1914)

Railway review [Editorial]

Right of way valuation.

(Railway review, v. 56: 253-54; Feb. 20, 1915)

Reed, E. W.

The valuation of railroad right of way. The relation of reproduction value to the ordinary market value of contiguous lands as applied to the valuation of railroad property under the Nebraska physical valuation laws. [1912] 20 typewritten leaves. B.

Sakolski, Aaron Morton.

Valuation of railroad right-of-way.

(American economic review, v. 6: 288-308; Jun. 1916) B, CU, LC, NY.

Reprinted separately, p. 288-308. B, ICC, JC, LC, NY, UC, UI, UM, Y.

Somers, W. A.

The Somers unit system of realty valuation. New York, n.d.

15 p. nar. 8° B.

See Quarterly journal of economics, v. 25: 172-81; Nov. 1910.

B, CU, LC, NY.

Staples, C. F.

The unreliability of unsupported opinion evidence in determining land values in railroad appraisals. [St. Paul, 1913] 11 p. 8°

B, NYPS.

A13-2042

Stevens, F. W.

Discussion of principles to be applied in valuing land.

(Utilities magazine, v. 1: Jan. 1916: 92-96) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Stevens, Frank W.

The valuation of railroad right of way. [New York, 1914]

three pamphlets. 8° B, NYPS.

Supreme court's attitude on value of railroad real estate.

(Wall street journal, Jun. 19, 1913, p. 6, col. 3) B, LC, NY.

Decision in the Minnesota rate case.

Valuation-47: Land valuation

Ther, Wm.

A just and scientific basis for the establishment of public utility rates, with particular attention to land values.

(National association of railway commissioners, Proc., 1913:265-80)

Abstracts: Public service regulation, v.2:588-86; Nov. 1913.

Journal of electricity, power & gas, v.31:461;

Nov. 22, 1913. Editorial, p.470.

U. S. Interstate commerce commission.

City of Spokane, et al., vs. Northern Pacific railroad company et al.

In U.S. Interstate commerce commission reports, v.15:376-426; No.879.

Feb. 9, 1909. B, ICC, LC, NY, NYPS.

Opinion of the Commission. Discusses reproduction cost of Northern Pacific railway and Great Northern railway. Considers increase in land values and surplus as affecting fair value for rate purposes.

Wells, Walter Melvin.

Right of way multiplies in California.

(Engineering contracting, v.40: 189-92, 212-17, 233-36; Aug. 13, 20, 27, 1913) Editorial comment, p.169. ASCE, B, LC.

When is land used for common carrier purposes?

(Engineering record, v.71: 424; Apr. 3, 1915) LC, NY.

Appreciated value.

Anderson, B. M., jr.

"Unearned increments", land taxes, and the building trade.

(Quarterly journal of economics, v.27: 811-14; Aug. 1914) B, CU, LC, NY.

Engineering news [Editorial]

A "fair rate of return" for public utilities as affected by

"unearned increment."

(Engineering news, v.69: 858-60; Apr. 24, 1913) B, LC, NY.

Maltbie, Milo R.

The proper treatment of appreciation of land.

(Utilities magazine, v.1: Jan. 1916: 96-97) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Prouty, Ward.

Increment versus rates. Shall railroads be paid for something to which they in nowise contributed?

(Public service regulation, v.1: 150; Mar. 1912) B, NYPS, UI.

U. S. Interstate commerce commission.

...In re investigation of advances in rates by carriers in western trunk line, trans-Missouri, and Illinois freight committee territories.

Decided Feb. 22, 1911. Report of the Commission. [1911] 90 p. 8°

No. 3500. B.

Appreciated value as a basis for rates, p.29-43, 337.

Valuation-48)

CONCESSIONS, DONATIONS, GRANTS OF RIGHTS, etc.

Include land grants in roads' valuation. Full report requested by
Interstate commission.
(Journal of commerce, Apr.30,1915: 20, col.1) B,LC,NY.

TREATMENT OF PROPERTY CONSTRUCTION BY INVESTING
SURPLUS EARNINGS

Barker, F. E.

The relation of surplus to rate making.
(National association of railway commissioners, Proceedings,1913,
p.369-75) Found in most libraries.

Bullard, Albert W.

Shall improvements made from earnings be capitalized or included in
valuation?
(Railway age gazette,v.57: 949; Nov.20,1914)
Abstract of paper before Western economic society, Nov.14,1914.

Railway age gazette [Editorial]

Some disputed points in railway valuation. 2.-Investment from
earnings.
(Railway age gazette,v.54: 1118-19; May 23,1913)

Thorne, Clifford.

Brief and argument on behalf of Iowa Board of railroad commissioners
[and others] [1914] Before the Interstate commerce commission,
Docket no.5860. (Five per Cent Rate Case) B.
Surplus as an element of value for rate making, p.179-91.

See also: Western advance rate case, 20 I.C.C. 341,ff.
Spokane vs. Northern Pacific railway co., 15 I.C.C.411,ff.

TREATMENT OF ADAPTATION AND SOLIDIFICATION OF ROADBED

See the following:

Whitten's Valuation of public service corporations, p.314; 327.
D.C.Morgan's report upon the cost of reproduction of the railroads of
Minnesota. Supplement of the Minnesota railroad and warehouse com-
mission report for 1908, p.25, 26.
George F.Swain's Report on the Validation of the New York, New Haven
and Hartford railroad, p.51.
H.R.Riggs' Valuation of public service corporation property. In the
Proceedings of the American society of civil engineers, Nov.1910,
p.1369.
Carl C. Witt's Report of the South Dakota railroad appraisal, 1910,
p.10.

DEPRECIATION

Accounting depreciation.

(Railroad age gazette, v.45: 415; Jul.3, 1908)

Allison, James E.

A criticism of theoretical depreciation.

(Utilities magazine, v.1: Jan. 1916: 124-26) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Allison, James E.

Depreciation.

(American academy of political and social science, Annals, v.53:

198-213; May 1914) ASCE, B, LC, NY.

Discussion of problems of depreciation and its application.

Allison, James E.

Should public service properties be depreciated to obtain fair value in rate or regulation cases? Report to St. Louis Public service commission, September 11, 1912. [St. Louis], 1912. 50 p. 8° 12-25637

Reprinted in Public service regulation, v.1: 716-20; Nov. 1912.

B, UI, PCV.

Alvord, John W.

The depreciation of public utility properties as affecting their valuation and fair return.

(American society of civil engineers, Proceedings, v.39: 2045-60;

Nov. 1913) ASCE, LC, NY.

Discussion of this paper in the Proceedings for Jan. & Feb. 1914.

American electric railway association. Accountants' association.

Report of committee on life of railway physical property.

(In its Proceedings, 1912: 89-242) B, PRT. Discussion, p. 243-50.

Appendix A: Bibliography, p. 194-226. [Compiled by Stone and Webster management association, Auditing department.]

Appendix B: Statistical brief; tabulating rates and life considered by various authorities, containing a "List of references."

Abstracts: Electric railway journal, v.42: 870-71; Oct. 17, 1913.

ASCE, B, PRT.

Engineering news, v.70: 972-73; Nov. 13, 1913.

B, ICC, LC, NY, PCV.

Stone and Webster Public service journal, v.13: 439-45;

Dec. 1913. B.

Report of the same committee in the association's proceedings for 1914: 141-42. B, PRT.

American society of civil engineers. Valuation committee.

The depreciation plan of the valuation committee...

(Engineering news, v.71: 350-52; Feb. 12, 1914) B, LC, NY, PCV.

Arbitrary depreciation requirement.

(Railway world, v.56: 141; Feb. 16, 1912) B, H, HU, ICC, LC, NY, UI, UM, UP.

Valuation-50; Depreciation-cont.)

Average cost of repairing locomotives in America, compared with the cost on the Northern Pacific, together with comments on plant depreciation and repairs.

(Engineering contracting, v.30: 150; Sept.2, 1908) ASCE, PCV.
Discusses depreciation of locomotives.

Barker, Harry.

Making depreciation discussion understood.

(Utilities magazine, v.1: Jan.1916: 131) B, ICC, LC, NY, PCV, UP.
Address before Philadelphia valuation conference.

Bauer, John.

Discussion [of depreciation]

(Utilities magazine, v.1: Jan.1916: 127-30) B, ICC, LC, NY, PCV, UP.

Bauer, John.

Depreciation and rate control a question of justice.

(Quarterly journal of economics, v.29: 651-59; May 1915) B, CU, LC, NY.

Bosley, William B. and C. E. Grunsky.

Depreciation as an element for consideration in the appraisal of public service utilities.

(American society of civil engineers, Proceedings, v.41: 1487-1501; Aug.1915) ASCE, B.

Burns, Clinton S.

Determination of physical value.

(Engineering record, v.52: 328-29; Sept.16, 1905) B, LC, NY, PCV.
Mathematical formula for depreciation.

Curtiss, W. B.

Depreciation of property.

(General electric review, v.18: 1099-1106; Dec.1915) B.

Darbishire, James Edward.

Repairs, renewals, deterioration and depreciation of workshop plant and machinery.

(Institution of mechanical engineers, Proceedings, 1908, pts.3-4, p.812, 879) ASCE, PCV.

Discussion includes remarks upon depreciation of railway workshops and rolling stock.

Davis, Joseph S.

Depreciation and rate control. A criticism.

(Quarterly journal of economics, v.29: 362-78; Feb.1915) B, CU, LC, NY.

Davis, Joseph S.

Depreciation and rate control. A rejoinder.

(Quarterly journal of economics, v.29: 388-95; Feb.1915) B, CU, LC, NY.

Electric traction weekly [Editorial]

May reserve fund to renew absolute equipment.

(Electric traction weekly, v.6: 1473; Dec.3, 1910) ASCE, ClevePL, PRT.

Decision by Supreme court. New principle on valuation of special franchises.

Valuation-51; Depreciation-cont.

Erickson, Halford.

Depreciation and its relation to the fair value.

(Utilities magazine, v.1: Jan.1916: 112-24) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Separately printed, [Madison? 1916] 13 p. f° B.

Erickson, Halford.

How to finance depreciation.

(New York times annalist, v.1: 507; May 5, 1913) B, LC, NY.

Erickson, Halford.

Methods of determining life of public utilities.

(Engineering contracting, v.38: 448-50; Oct.23, 1912) B.

From a discussion of depreciation before Central water works association.

Gillette, Halbert P.

A rational method of calculating depreciated value.

(Engineering and contracting, v.44: 24; Jul.14, 1915) ASCE.

Goetz, Jacob H.

Court decisions on depreciation.

(Utilities magazine, v.1: Jan.1916: 102-12) B, ICC, LC, NY, PCV, UP.

Address before Philadelphia conference on valuation.

Grunsky, C. E.

The appraisal of public service properties as a basis for the regulation of rates.

(American society of civil engineers, Proceedings, v.38: 395-467; Apr.1912) ASCE, B, LC, NY.

Discussion of depreciation.

Grunsky, C. E.

Depreciation as an element for consideration in the appraisal of public service properties.

(American society of civil engineers, Transactions, v.79: 727-842; 1915) ASCE, LC, NY.

Grunsky, C. E. See also his paper with W. B. Bosley, noted above.

Haney, Lewis H.

Depreciation and valuation for rate making.

(Journal of accountancy, v.19: 344-51; May 1915) ASCE, B, LC, NY.

Hoxie, George L.

Custody of depreciation funds.

(Electrical world, v.59: 367-68; Feb.17, 1912) B.

Humphreys, Alexander C.

Depreciation: estimated and actual... n.p., 1913. 27 p. 8° B.

Reprinted from Transactions, Institution of gas engineers,

[of Great Britain], 1913: 348-72. ASCE has original article.

Abstracts: Public service regulation, v.2: 430-36; Aug.1913. B.

Engineering contracting, v.40: 394; Oct.8, 1913.

Stevens institute indicator, v.30: 311; Oct.1913.

Jenkins, Jenks B.

Some of the absurdities of the straight line method of determining depreciation.

(Railway age gazette, v.60: 357-58; Feb.25, 1916)

McCarty, Richard J.

Depreciation of railroad property. Kansas City, 1914. 47 p. 8°

ASCE, B,

Abstract in Public service regulation, v.3: 66; Feb. 1914.

ASCE, B, LC, NY.

Nash, L. R.

Depreciation reserves as affected by property growth.

(American economic review, v.6: 69-87; Mar. 1916) B, LC, NY.

Player, George P.

Depreciation.

(Public service regulation, v.2: 463-64; Sept. 1913) ASCE, B, UI.

Also in Telephone engineer, v.10: 253; Nov. 1913.

Pomeroy, L. R.

Depreciation of locomotives and shop equipment. Comparison of the different methods which have been used with suggestions as to their improvement.

(Railway age gazette, v.56: 943-46; Apr. 24, 1914)

Pomeroy, L. R.

Depreciation or valuation of properties.

(Railway age gazette, v.55: 274-75; Aug. 15, 1913)

Railway age gazette [Editorial]

Depreciation in railway valuation.

(Railway age gazette, v.54: 1535; Jun. 20, 1913)

Railway age gazette [Editorial]

The rate of depreciation.

(Railway age gazette, v.56: 727; Mar. 27, 1914)

Railway age gazette [Editorial]

Some disputed points in railway valuation. 3.-Depreciation.

(Railway age gazette, v.54: 1164; May 30, 1913)

Letter from C.F. Loweth on this editorial, printed in the issue of the Railway age gazette for Jun. 20, 1913, p. 1536.

Railway evaluation and depreciation.

(Engineering record, v.67: 687-88; Jun. 21, 1913) B, LC, NY.

Raymond, William Galt.

Rate making for public utilities. Lecture, Iowa City, Feb. 4, 1914.

Iowa City, [1914] 14 p. 8° B. A16-284

"Depreciation", p. 11.

Iowa University extension bulletin no. 2, May 2, 1914.

Rifenberick, R. B.

Some illogical theories discussed. The wrong use of the element of depreciation in valuations to control rates.

(Aera, v.1: 1038-45; Jul. 1913) ASCE, B, UI.

valuation-53; Depreciation-conf.)

alliers, Earl A.

Depreciation deduction held void.

(American economic review, v.5: 921-22; Dec.1915) B,LC,NY.

alliers, Earl A.

Depreciation in valuations.

(Journal of accountancy, v.15: 106-16; Feb.1913) B,LC,NY.

alliers, Earl A.

Principles of depreciation. New York, 1915. 200 p. 8°

ASCE, B,LC,PCV.

15-13393.

"Selected bibliography", p.185-88.

Statistics as to the life of steel railway bridges.

(Engineering contracting, v.30: 227; Oct.7,1908) ASCE.

Depreciation of bridges with table showing life of ten bridges.

tearns, Frederic P.

Depreciation defined.

(Utilities magazine, v.1: Jan.1916: 100-01) B,ICC,LC,NY,PCV,UP.

Address before Philadelphia conference on valuation.

Testimony on depreciation before Nebraska commission.

(Electric railway journal, v.35: 441; Mar. 12,1910) B,PRT.

U. S. Interstate commerce commission.

Five per cent case. Evidence and exhibits. Washington,1915.

8 vols. 8° 61st Cong.; 3d sess., Sen.doc.725. See Index under

"Depreciation" B,ICC,HU,LC.

Valuation of steam railroads. Discussion of the basic principles and of the proper treatment of the different items to be taken into account.

(Engineering record, v.67: 654-55; 692-93; Jun.14,21,1913) B,LC,NY.

The Vital distinction between "Functional depreciation" and "Natural depreciation".

(Engineering contracting, v.40: 141-42; Aug.6,1913) B,LC,PCV.

Weber, A. F.

Depreciation and its relation to fair value.

(National association of railway commissioners, Proceedings, 1913; 342-59)

Found in most libraries.

Abstracts: Public service regulation, v.2: 588; Nov.1913. B,UI.

Electric railway journal, v.42: 979-80; Nov.1,1913. B,PRT.

Young, Allyn A.

Depreciation and rate control. A reply. Concluding comments.

(Quarterly journal of economics, v.28: 630-62; Aug.1914; v.29: 395-400;

Feb.1915) ASCE, B, WUPU, LC, NY.

See also: General discussion, Douglass D. Storey, and others.

Cost of reproduction, Henry Earle Riggs, and others.

Interstate Commerce Commission Accounting Requirements.

The following articles are concerned with the Interstate Commerce Commission accounting requirements for annually charging off depreciation to operating expenses.

American railway association.

Objections to the depreciation charge.

(Railroad age gazette, v.45: 1050-51; Oct.2, 1908)

Report of the committee on relations with the I. C. C.

Loggs, Lem S.

[Maintenance and depreciation]

(Electric railway journal, v.43: 828; Apr.11, 1914) B, PRT.

Bureau of railway economics.

Bases of the depreciation charges of 165 roads having annual operating revenues above \$1,000,000, fiscal year 1915. Condensed transcript from page 238 of their annual reports to the Interstate Commerce Commission. Washington, December 1915. 35 p.4° B.

Typewritten.

Calvert, J. F.

Depreciation in railway accounting.

(Journal of accountancy, v.6: 229-33; Aug.1908) B, LC, NY.

Delano, Frederic A.

Notes on depreciation on railways.

(Journal of political economy, v.16: 585; Nov.1908) ASCE, B, CU, LC, NY.

Depreciation and permanent renewal fund.

(Street railway bulletin, 6: 298; May 1907) ASCE.

Depreciation and publicity in Iowa.

(Electric railway review, v.19: 523; May 2, 1908) ASCE.

Resolution recommending provision of an annual appropriation for a depreciation reserve, separate from the maintenance account.

Depreciation charges on road and structures. Norfolk & western the only important carrier which has so far set up such accounts.

(Wall street journal, Apr.6, 1916, p.6, col.3) B, LC, NY.

Depreciation in railway accounting.

(Railway age, v.43: 728; May 10, 1907) ASCE, B, PCV.

Recommendations of Interstate Commerce Commission.

Depreciation in railway accounting.

(Railway age, v.45: 623-24; May 1, 1908) ASCE, B, PCV.

On equipment depreciation accounts.

Depreciation in steam railway accounting.

(Electric railway journal, v.32: 748; Oct.3, 1908) ASCE, B, PCV, PRT.

Memorandum compiled by Special committee on relations with Interstate commerce commission of the American railway association.

Valuation-55; Depreciation-cont.)
ICC accounting requirements)

Depreciation reserves. [Letters to the editor]
(Railway age gazette, v.49: 66; July 8, 1910)

Dodd, Arthur F.
Necessity for depreciation charges on railways.
(Encyclopedia of accountancy, v.5: 423) ASCE.

Dunn, H. A.
Depreciation in railway accounting. [Letter to the editor]
(Railway age, v.45: 756; May 29, 1908)

Eaton, J. Shirley.
Handbook of railroad expenses. New York, London, McGraw-Hill,
1913. B, IndSL, ICC, LC, MassPS, UCal. 13-4131.
Depreciation, see Index.

Electric railway journal [Editorial]
Basing depreciation on no par value.
(Electric railway journal, v.45: 1143; Jun. 19, 1915) B, PRT.
Practice of the Nebraska state railway commission.

Electric railway journal [Editorial]
Obsolescence and depreciation for locomotives.
(Electric railway journal, v.41: 997; Jun. 7, 1913) ASCE, B, PRT.

Electrical review [Editorial]
Depreciation.
(Electrical review [London], v.61: 2; Jul. 5, 1907) ASCE.

Engineering [Editorial]
The doubtful factor in depreciation rates.
(Engineering, v.91: 87-88; Jan. 20, 1911) B, LC, NY.

Gaines, Morrill Walker.
A billion dollar confiscation.
(Railway age gazette, v.58: 1150-52; Jun. 4, 1915)
Editorial, "Depreciation and railroad credit", p.1142.

Gray, Henry L.
The necessity of depreciation reserves.
(Railway age gazette, v.48: 1297; May 27, 1910) Editorial, p.1290.

Gruhl, Edwin.
Depreciation estimates.
(Aera, v.1: 644-53; Mar. 1913) B, ICC, UI.

Hale, Robert S.
Depreciation and reserve.
(Rollins magazine, v.2: Apr. 1912: 21-25) B.

valuation-56; Depreciation-const.
ICC accounting requirements.

Humphreys, Alexander C.

Depreciation.

In his Lecture notes on some of the business features of engineering practice. 2nd ed. Hoboken, 1912. B, LC. 13-4393

"Theoretical or estimated accruing depreciation", p. 258-302.

"Actual depreciation", p. 303-17.

"The accountancy of depreciation", p. 318-48.

Supplementary note on depreciation, Apr. 15, 1905.

In his Supplement no. 1, to Lecture notes, Hoboken, 1905, p. 41-49. B.

Humphreys, Alexander C.

Depreciation and confiscation.

(Railway age gazette, v. 59: 311-12; Aug. 20, 1915)

Initial cost, cost of maintenance and depreciation of wooden passenger cars.

(Engineering contracting, v. 34: 215; Sept. 7, 1910) ASCE, B.

Leake, P. D.

Depreciation and wasting assets and their treatment in assessing annual profit and loss... London, Good & son, 1912. xi, 195 p. 8°

ASCE, B, PCV, LC.

12-12960.

Mahl, William.

Equipment depreciation and renewal.

(Railroad gazette, v. 43: 412; Oct. 1, 1907) Editorial, p. 406.

Reprinted in Railway age gazette, v. 48: 440; Mar. 4, 1910.

Compiled from data published in Annual report of the Southern Pacific Company.

Mahl, William.

Equipment depreciation and replacement.

(Railway age gazette, v. 48: 1249; May 20, 1910)

Statement of the per cent. of cost of equipment vacated to total original cost on the Southern Pacific Company.

Abstract in Engineering contracting, v. 34: 193; Aug. 31, 1910.

Meyers, W. J.

Railway depreciation accounts.

(National association of railway commissioners, Proceedings, 1909, p. 403-14) Found in most libraries.

Abstract in Electric railway journal, v. 34: 1146-48; Dec. 4, 1909.

ASCE, PCV, PRT.

Price, Waterhouse and company.

Treatment of maintenance and depreciation accounts in the new classification of accounts prescribed by the Interstate commerce commission.

[New York, May 5, 1908] 27 p. 8° B, ICC.

Railroads report their depreciation theories. Principles on which carriers seek to spread loss of equipment over the useful life thereof.

(Wall street journal, Mar. 30, 1916, p. 2, col. 4) B, LC, NY.

Railway age gazette [Editorial]

Depreciation and railroad credit.

(Railway age gazette, v. 58: 1142; Jun. 4, 1915)

Valuation-57; Depreciation-58.)
ICC accounting requirements.

Railway age gazette [Editorial]
Equipment account for each car and locomotive.
(Railway age gazette, v.43: 640-41; Nov.29,1907)
Method of keeping a depreciation account.

Saliers, Earl A.
Caring for depreciation.
(Journal of accountancy, Apr.1912: 241) B,LC, NY.

Saliers, Earl A.
Depreciation in theory and practice. Chicago, [1915] 27 p. 8°
B,LC. 16-6670.

Stockwell, Herbert G.
Depreciation, renewal and replacement accounts.
(Journal of accountancy, v.9: 89-103; Dec.1909) B,LC, NY.

Sturgis, C. L.
Railway depreciation accounts.
(National association of railway commissioners, Proceedings, 1909,
p.392-402) Found in most libraries.
Reprinted in Railway age gazette, v.48: 944; Apr.8, 1910.
Abstract in Electric railway journal, v.34: 1224-25; Dec.18, 1909.
ASCE, B, PCV, FRT.

U. S. Interstate commerce commission.
Accounting series circular no.8. Dated April 10, 1907.
[Accounts chargeable to maintenance, containing "Tentative text
of accounts affected by depreciation."] B.
Comment in editorial, Railway age gazette, v.44:36; Jul.12, 1907.
Accounting series circular no.13. Dated July 29, 1907.
[Professor Henry C. Adams discusses the equipment depreciation
and renewal accounts. Purpose of depreciation accounts.] B.
Editorial comment, Railway age gazette, v.44:308; Sept.6, 1907.
Accounting series circular no.20. Dated January 10, 1908.
[Electric railway accounting. Contains provisions for depre-
ciation accounts.] B.
Special report series circular no.7. Dated January 15, 1908.
[Depreciation blanks sent out by the Commission] B.
Abstract in Railway age, v.45: 221; Feb.14, 1908.
Special report series circular no.8. Dated July 1, 1908.
Methods of depreciation. [Blank forms] B
Special report series circular no.20. Dated January 11, 1915.
Depreciation of equipment. B
Special report series circular no.24. Dated February 7, 1916.
Depreciation of equipment. Electric railways. B

U. S. Interstate commerce commission.
Classification of accounts for interstate steam roads.
(Electric railway journal, v.32: 348; Jul.25, 1908) B, PRT.
New classification as of July 1, 1908, supplements to revised
issues prescribed for the fiscal year beginning July 1, 1907.

ICC accounting requirements.

S. Interstate commerce commission.

Classification of operating expenses as prescribed by the Interstate commerce commission for steam roads. Third revised ed., effective July 1, 1908. Washington, Government printing office, 1908. ASCE, B.

Contains condensed classification of accounts for small carriers and extended classification for large carriers.

----- Supplement. Washington, 1908. ASCE, B.

See also: Hearing on depreciation of equipment accounts by Interstate commerce commission.

(Electric railway journal, v.32:236; Jul.4, 1908) ASCE.

Editorial, p.193.

Protest of Pennsylvania railroad against classification of additions and betterments.

(Electric railway journal, v.34: 908; Oct.23, 1909)

ASCE, B, PRT.

U. S. Interstate commerce commission.

Classification of operating expenses as prescribed by the Interstate commerce commission. Third revised issue. Washington, Government printing office, 1911. ASCE, B.

Gives annual per cent. allowed for depreciation.

U. S. Interstate commerce commission.

Form of general balance sheet statement as prescribed by the Interstate commerce commission for steam roads. First revised issue, effective June 15th, 1910. Washington, Government printing office, 1910. ASCE, B.

Vitalizing an accounting theory. Commerce commission having long since defined the theory of depreciation in railway equipment, is now seeing that it is reduced to practice.

(Annalist, v.4: 185; Aug.17, 1914) B, LC, NY, PCV.

Weeks, H. E.

Depreciation.

(Iowa street and interurban railway association, 7th annual convention, Report, p.59 [1910])

Abstract in Electric railway journal, v.35: 782-83; Apr.30, 1910.

ASCE, B, PRT. Discussion, p.779-80.

Wilmot, H. W.

Depreciation.

(Journal of accountancy, v.9: 104; 13; Dec.1909) B, LC, NY.

Worthington, W. A.

Accounting for depreciation of equipment.

(Railway age, v.44: 245; Aug.23, 1907)

On the classification of the Interstate commerce commission.

FEDERAL VALUATION

Accommodations de luxe for Federal valuation engineers. An account of the manner in which Uncle Sam is taking care of some of his men in remodelled Pullman car homes.

(Engineering record, v.70: 696-98; Dec.26,1914) B,PCV,LC,NY.

Adams, Henry C.

Testimony [on methods of appraisal]

(In U.S.Industrial commission. Report on transportation. Vol.IX of the Commission's reports. Washington,1901, p.373-87) 4-18094/6

B,BPL,CU,HU,LC,Y.

Valuation of railroad property by national government.

Adamson, William C.

H.R.22593. A bill to amend an act entitled "An act to regulate commerce", approved February 4,1887,...,by providing for physical valuations of the property of carriers subject thereto, and securing information concerning their stocks and bonds and boards of directors.

Mar.29,1912. Reported back,Mar.30,1912. (House Rpt.477) Referred to Committee of the whole, amended and passed House; referred to Senate committee on Interstate commerce. Reported with amendments, (Sen.rpt.1290) Amended and passed Senate. House concurred in Senate amendment. Approved by President March 4,1913. B.

Reprinted in Railway age gazette, v.52:811; Apr.5,1912.

Public service regulation, v.2:111-12; Mar.1913.

B,NYPS.

Adamson, William C.

H.R.12811. A bill to provide for the physical valuation of railroad properties and to secure information concerning their stocks and bonds and boards of directors. July 26,1911. Amended and reintroduced as H.R.21544, (62nd Congress, 2d session) B.

Adamson bill for physical valuation of railway property passed.

(Railway and engineering review, v.52: 1123-24; Dec.7,1912)

American electric railway association. Report of committee on federal relations.

In its Proceedings, American association, 1911, p.310-54. ASCE,B,PRT.

Physical valuation, p.312-13.

Abstract in Electric railway journal, v.38: 312-13; Oct.13,1911.

ASCE,B,PRT.

American institute of consulting engineers.

Consulting engineers discuss railway valuation.

(Electric railway journal, v.41: 936-37; May 24,1913) B,PRT.

Meeting to discuss the coming railway valuation by the federal government.

Applicants for engineering positions on the Federal valuation board.

(Engineering news, v.70: 422-23; Aug.28,1913) B,ICC,LC,NY.

Applications for engineering positions with the Federal railroad valuation commission.

(Railway age gazette, v.55: 427; Sept.5,1913)

Valuation-60; Federal valuation-cont.)

Bede, Gridley.

The valuation of railroads. [Federal valuation]

(Railway and engineering review, v.53: 978-79; Oct.18,1913)

Also in Frisco-man, v.7: 28-30; Oct.1913. B.

Illinois central magazine, v.2:77-79; Nov.1913. B.

Santa Fe magazine, v.9: Dec.1914: 53-55. B.

Railway world, v.57: 928-29; Nov.1913. ASCE, B, LC.

Basis of value of railroad lines. Interstate commerce commission outlines procedure...

(Journal of commerce, Jul.28,1913, p.1, col.5) B, LC, NY, PCV.

Benefits from the federal valuation of railroads. Generally understood that the valuation, if just, will be of great aid to railroads.

(Wall street journal, Oct.28,1905, p.2, col.2) B, LC, NY.

The Bill for physical valuation.

(Railway and engineering review, v.53: 169-70; Feb.22,1913)

Text of Adamson-LaFollette bill as amended.

Bowers, Eaton J.

H.R.14038. A bill to amend an act entitled "An act to regulate commerce", approved Feb.4,1887, ... and to enlarge the powers of the Interstate commerce commission. Jan.16,1908. B.

Rates and classifications proposed to be changed, if protested against before the Commission, shall not become effective until approved by the Commission. Provision is made for the investigation by the Commission and valuation and appraisement of railway property.

Buel, A. W.

The railway valuation act.

(Engineering news, v.69: 585; Mar.20,1913) B, LC, NY.

Burgess, George H.

The federal railway valuation work.

(Engineering news, v.74: 12-14; Jul.1,1915) ASCE, B, LC, NY, PCV.

From paper before the Binghampton engineering society.

Butler, Pierce.

Federal valuation of railroads.

(Way bill, v.6: Mar.1916: 5-6) B.

Before Traffic club of Chicago.

Revised and enlarged in Railway age gazette, v.60: 477-81;

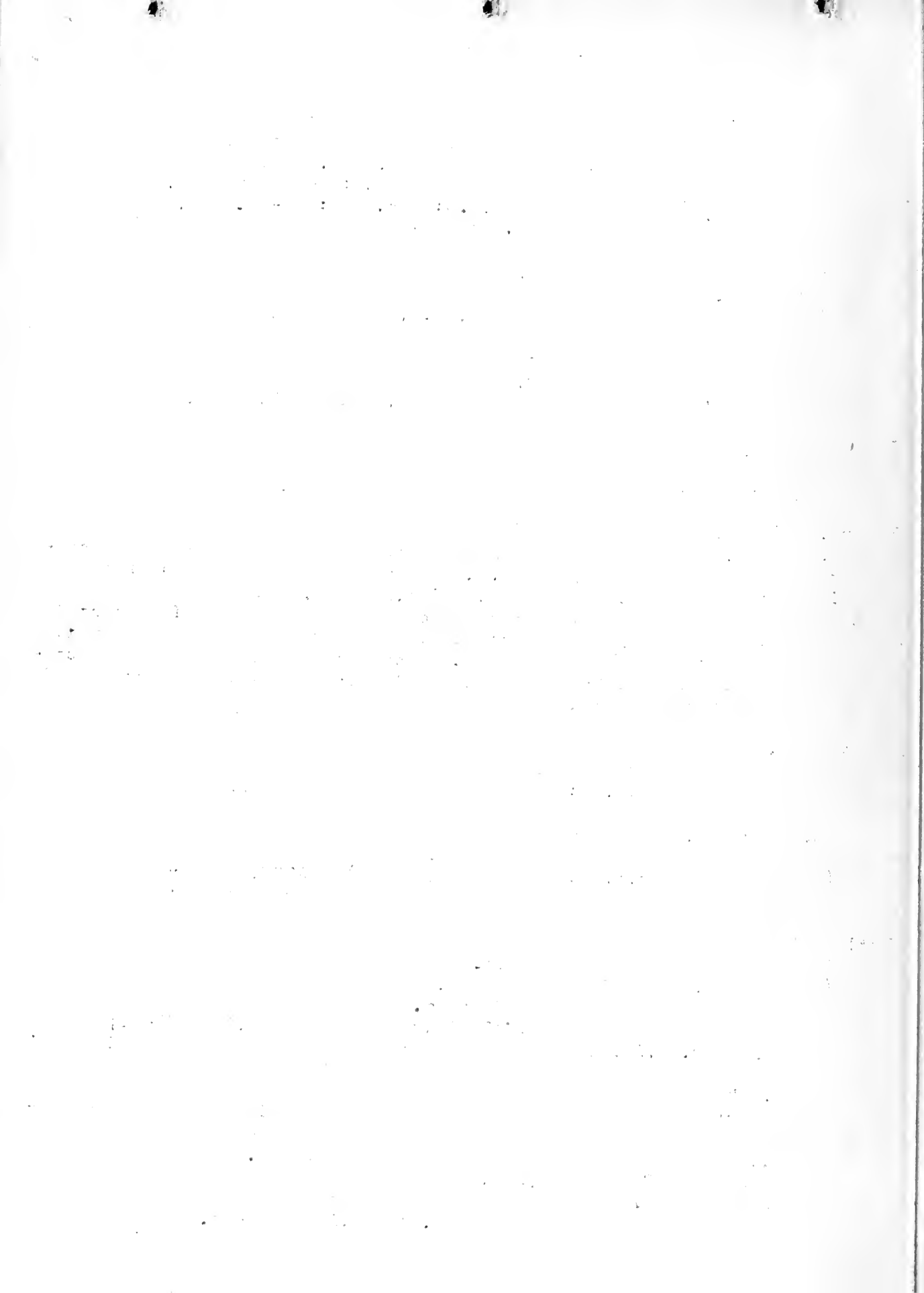
Mar.17,1916, under title "Important principles in valuation"

California. Railroad commission.

In re certain of the fundamental principles involved in the valuation of the property of common carriers subject to the Act to regulate commerce. Brief..., amicus curiae. Max Thelen, pres. [San Francisco? 1915] 150 p. 8° B, ICC, PCV.

Before the Interstate commerce commission.

See also Utilities magazine, v.1: Mar.1916: 18-21. B, ICC, LC, NY, PCV, UP.



Call, W.

Senate resolution providing for a special committee of nine Senators to investigate and report the actual value, financial status, equipment, etc., of railways in the United States; also, as to any attempt to influence or control the elections of Members of Congress or of State Legislatures. April 23, 1892. Amended and laid on the table.

B.

Civil service examinations for engineers for railway valuation.

(Railway age gazette, v.54: 1492-93; Jun.18, 1913)

Civil service examination for positions in railway valuation.

(Railway and engineering review, v.53: 588-90; Jun.21, 1913)

Clarke, E. E.

Railway valuation. [Comment on the Federal valuation]

(Traffic world, v.11: 679; Mar.22, 1913) B, ICC, JC.

Clements, Judson C.

[Address before National association of railway commissioners, on federal valuation work]

(National association of railway commissioners, Proceedings, 1915, p.399-410) Found in most libraries.

Cole, Anson M.

Walking the ties in a Pullman car. Simple joys of the Commission that is valuing the railroads for the government.

(Boston transcript, Jan.6, 1915) B.

Commerce commission hears railroads on valuation.

(Engineering record, v.72: 461-62; Oct.9, 1915) LC, NY.

Conant, Charles A.

Evaluation des chemins de fer.

(Revue économique internationale, 10th year, v.2: 436-40; May 1913) B

B has also translation, 5 typewritten leaves.

Conference on federal valuation.

(Electric railway journal, v.45: 1031; May 29, 1915) B, PRT.

Conference on valuation.

(Traffic world, v.11: 1184; May 31, 1913) B, ICC, JC.

Consulting engineers discuss railway valuation.

(Electric railway journal, v.41: 936-37; May 24, 1913) B, NYPS, PRT.

Cost of rail valuation has been exaggerated. May amount to \$25,000,000 but not five times that sum, as various newspapers have had it.

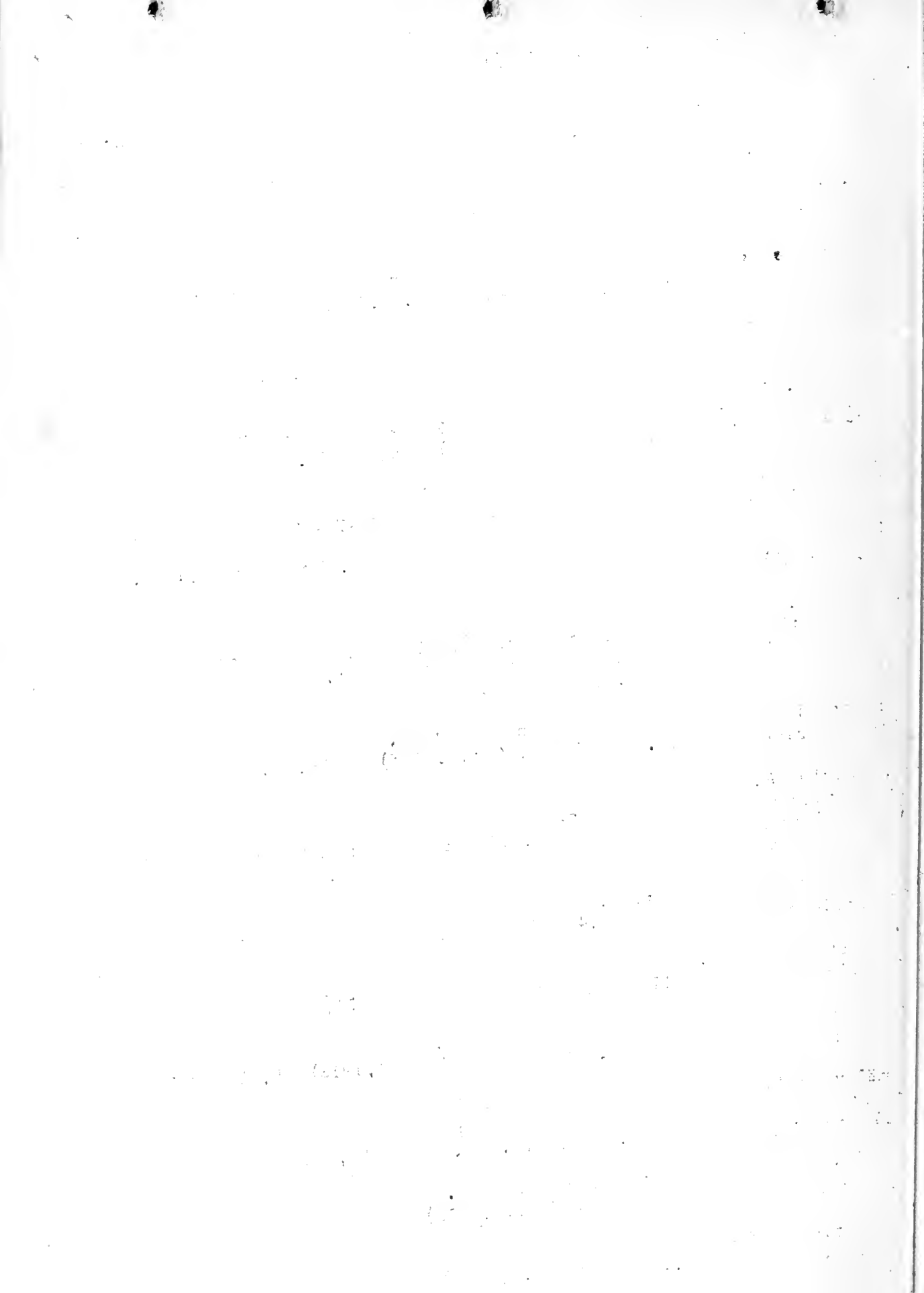
(Wall street journal, May 7, 1914, p.7, col.5) B, LC, NY.

Cost of valuation forty-five to sixty millions.

(Railway age gazette, v.58: 339; Feb.19, 1915)

Cost of valuation work.

(Railway age gazette, v.55: 242; Aug.8, 1913)



Valuation-62; Federal valuation-cent.

Cullop, William A.

Speech in favor of the bill providing for physical valuation of railroads. [H.R.22493]

(Congressional record,v.48: 9253-54; Jul.18,1912) B,LC.

Current issue.

A costly consession of Congress. [Valuation]

(Current issue,v.14: Nov.23,1913: 6) B.

Delano, Frederic A.

The application of a depreciation charge in railway accounting. [Chicago,1908]

(Journal of political economy,v.16: 585-601; Nov.1908) ASCE,B,CU,

Reprinted separately, p.585-601. C15-65. LC,NY.

ASCE,B,ICC.

Abstract in Railway age,v.45: 471; Mar.27,1908.

Railroad gazette,v.44: 681; May 15,1908.

Developments in connection with federal valuation.

(Railway review,v.57: 633; Nov.13,1915)

Developments in railway valuation:

(Railway review,v.56: 653; May 15,1915)

The District engineers for the interstate valuation of railways.

(Engineering news,v.71: 360-62; Feb.12,1914) B,LC,NY.

Biographical sketches.

Eaton, J. Shirley.

The indirect result of national-railway valuation.

(Engineering magazine,v.46: 169-76; Nov.1913) ASCE,B,LC,NY,PCV.

Eaton, J. Shirley.

Now for the domesday book of American railroads. Physical valuation.

(New York times, Jan.18,1914) B,LC,NY.

Edgerton, H. H., jr.

The valuation of the railways. Descriptive of the work of taking the physical valuation of the common carriers.

(Railway engineering and maintenance of way,v.30: 79-81; Mar.1915)

Electric railway journal [Editorial]

The coming problem of valuation.

(Electric railway journal,v.41: 955-56; May 31,1913) B,PRT.

Electric railway journal [Editorial]

The value of valuation.

(Electric railway journal,v.41: 449; Mar.15,1913) B,PRT.

Electric railway journal [Editorial]

Value of valuation.

(Electric railway journal,v.41: 667; Apr.12,1913) ASCE,B,NYPS,PRT.

Elements of railroad value that might be overlooked.

(Engineering record,v.71: 523-24; Apr.24,1915) LC,NY.

Elliott, Howard.

Address to the members of the Eastern Connecticut development committee, and of the civic associations of Norwich, New London, Willimantic Putnam and Danielson. New England and ten years of the New Haven railroad... Norwich, Conn., Apr. 8, 1915. [Boston?] 1915. 39 p. 8°
Valuation, p. 20-22. Found in most libraries. A15-791

Elliott, Howard.

Address: Federal valuation of the railways, to the Trust company section, the American bankers association... New York, February 25, 1916. [New York? 1916] 20 p. 23° A16-589

Engineering news [Editorial]

Can engineers be trusted to arbitrate fairly and intelligently between the public interests and the property interests?
(Engineering news, v. 69: 1187-89; Jun. 5, 1913) B, LC, NY.

Engineering and contracting [Editorial]

The plank in the democratic platform pledging the appraisal of all railways.
(Engineering and contracting, v. 38: 562; Nov. 20, 1912) ASCE, NYPS.
Estimates cost to range from \$2.50 to \$25.00 per mile.

Engineering contracting [Editorial]

Some reasons why the appraisal of railways is imperative if there is to be government regulation.
(Engineering contracting, v. 31: 158; Mar. 3, 1909) LC, NY.

Engineering news [Editorial]

Engineers wanted for the work of railway valuation.
(Engineering news, v. 69: 1289-90; Jun. 19, 1913) B, LC, NY, NYPS.

Engineering news [Editorial]

A huge piece of engineering work. [Federal railway valuation]
(Engineering news, v. 69: 476-78; Mar. 6, 1913) ASCE, NYPS.
Contains text of Valuation Act.

Engineering news [Editorial]

Progress of federal railway valuation work.
(Engineering news, v. 74: 1241; Dec. 23, 1915) B, LC, NY.

Engineering news [Editorial]

Seeking buried information in railway valuation.
(Engineering news, v. 73: 1041-42; May 27, 1915) ASCE, B, ICC, LC, NY, PCV.

Engineering news [Editorial]

Valuation of railroads.
(Engineering news, v. 69: 283; Mar. 8, 1913) B, LC, NY.

Engineering record [Editorial]

Principles of valuation again.
(Engineering record, v. 70: 577; Nov. 28, 1914) LC, PCV.

Engineering record [Editorial]

Steam railroad evaluation.
(Engineering record, v. 67: 678; Jun. 21, 1913) B, LC, NY.

Valuation-64; Federal railroads-cont.)

Engineering record [Editorial]

Valuation of the railroads.

(Engineering record, v.67: 283; Mar.15,1913) ASCE, LC, NY.

Engineering record [Editorial]

Why the railroad evaluation?

(Engineering record, v.69: 433-34; Apr.18,1914) B, LC, NY, PCV.

Engineers wanted for valuation work.

(Railway age gazette, v.54: 1579; Jun.20,1913)

Enormous task to get data. Government may have to spend millions to learn physical valuation of railroads.

(New York Call, Aug.25,1914) B.

Esch, John J.

Physical valuation of railroad property. Speech...in the House of representatives, Tuesday, December 3,1912. [Washington,1912]

20 p. 8° B.

Eshleman, John M.

The meaning of the railroads' valuation theories.

(Utilities magazine, v.1: Mar.1916: 2-3) B, ICC, LC, NY, PCV, UP.

Expect to regulate railway securities. Railroads argue physical valuation principles.

(Wall street journal, Oct.4,1915, p.11,col.3) B, LC, NY.

Expert railway valuation.

(Trade and transportation, v.14: 12; Aug.1913) B, H, ICC, LC, UI.

Fairchild, H. A.

[Valuation of railways]

(National association of railway commissioners, Proceedings, 1909, p.313-21) Found in most libraries.

The Federal valuation board.

(Railway age gazette, v.55: 715-16; Oct.17,1913)

Federal railroad evaluation.

(Engineering record, v.70: 87-91; Jul.11,1914) LC, NY, NYPS.

Federal valuation of railroads estimated to cost \$15,000,000. Half for the government, half for the companies, the time required running five to ten years.

(Wall street journal, Apr.29,1913, p.2,col.4) B, LC, NY.

Federal valuation program.

(Railway age gazette, v.58: 1014; May 14,1915)

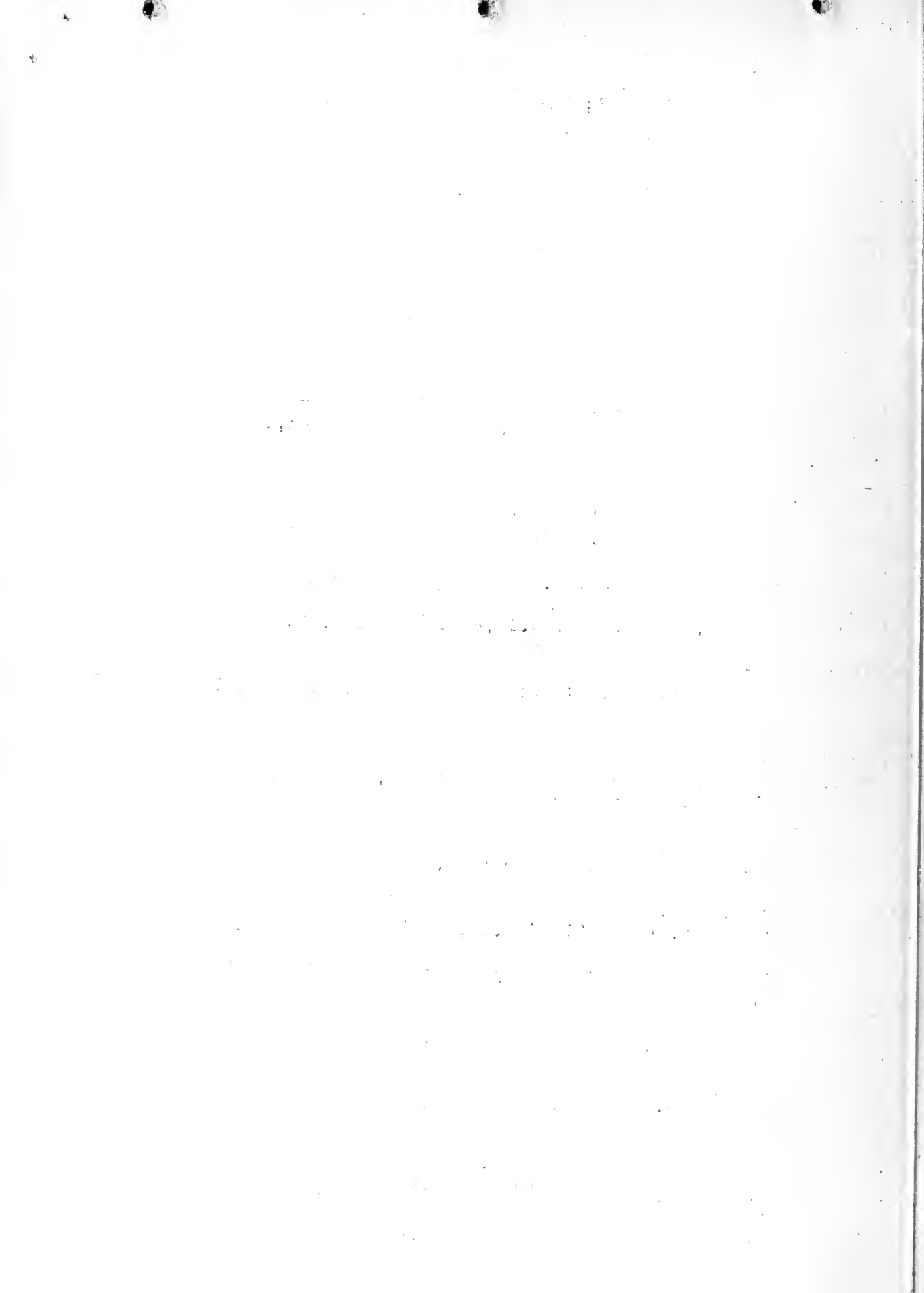
Fink, Henry.

Henry Fink on danger of railway valuation.

(Railway age, v.43: 680; Apr.26,1907) ASCE, B, PCV.

Newspaper interview.

Also in Railway and engineering review, v.47: 359; Apr.27,1907.



Valuation-65; Federal valuation-compt.)

First valuation regulations.

(Electric railway journal, v.44: 347; Aug.22,1914) B,PRT.

Fisher, Franklin.

Will spend \$15,000,000 valuing our railroads.

(Railroad and current mechanics, v.21: 385-90; Aug.1913) B.

Reprinted in Advance advocate, v.23: 121-24; Feb.1914. B.

Foster, George W.

Appraising the railroads. Government and interstate lines to spend \$53,000,000 to find exact construction figures. Will then fix rates.

(Railroad man's magazine, v.29: 223-27; Feb.1916) B,LC,NY.

Fritch, L. C.

Proposed national valuation convention.

(Railway age gazette, v.54: 1536; Jun.20,1913)

Fuller, Hubert Bruce.

The act to regulate commerce, construed by the Supreme court.

Washington, Byrne & co., 1915. 585 p. 8° B,ICC,LC. 15-10301.

Opinions of the Court as to bases of value, p.42-43.

Fundamental problems involved in railway valuation. A report of the conference held last week to discuss the important questions proposed by Director Prouty.

(Railway age gazette, v.58: 1146-50; Jun.4,1915)

Further hardships for the railroads.

(Commercial and financial chronicle, v.94: 1537; Jun.8,1912)

B,ClevePL,CU,CornU,H,ICC,LC,NYPS,UI,UP,W.

Gaines, Morrell W.

The federal valuation of railroads.

(Yale review, v.5: 557-67; Apr.1916) B,LC,NY,Y.

Garrett, Robert & sons.

A few short talks with investors. Baltimore, [1915] 16 p. 8°

On the physical valuation of railroads. B,PCV.

Gigantic task of valuation of physical properties of the railroads has been inaugurated by the Interstate commerce commission.

(Iron trade review, v.55: 135-36; Jul.16,1914) B,ICC,LC,NY.

Gillett, Frederick H., and others.

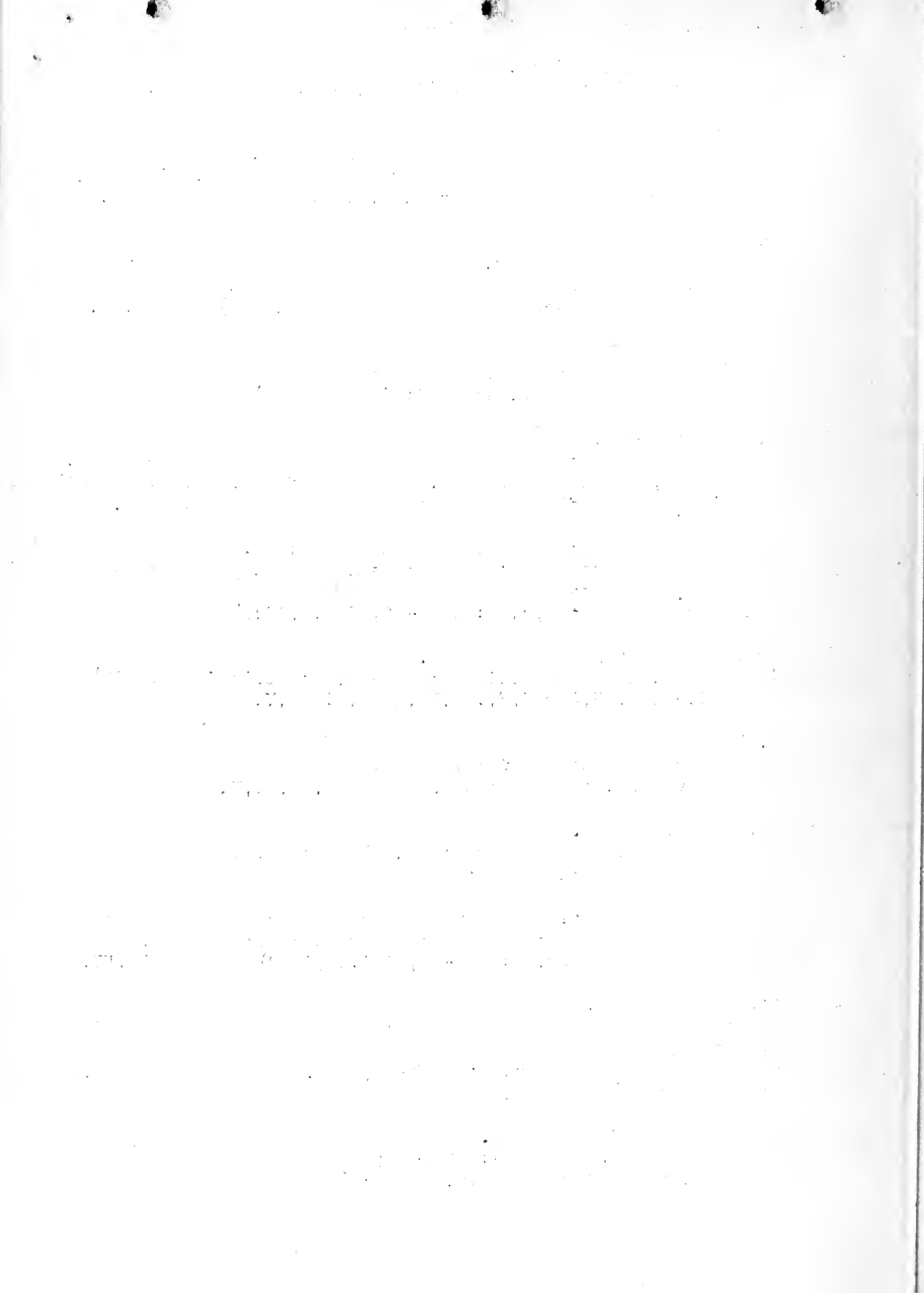
[Discussion in the House of representatives on the railroads valuation]

(Congressional record, v.52: 3807-24; Feb.10,1915. 63d Cong., 3d sess., daily edition) B.

Government appraisal engineers.

(Railway age gazette, v.54: 1054-65; May 16,1913)

Personnel of the Valuation board.



Graves, Arthur C.

Statement concerning bill for the regulation of railroad securities.
(H.R.17536)

In U.S.Congress.House.Committee on interstate and foreign commerce.

Hearings on bills affecting interstate commerce. 61st Cong.,1st ses.
vol.2: 1142-53. B.

Includes remarks on the use and appropriateness of physical
valuation.

Gray, E.

Concerning railway valuation.

(Railway and engineering review,v.53: 105-06; Feb.1,1913)

Harper's weekly [Editorial]

The valuation of railroads.

(Harper's weekly,v.58: Nov.1,1913: 4-5) B,LC,NY.

Harriman, George W. R.

Railroad valuations; a treatise on methods for the valuation of
property of common carriers, based on the specifications of the
Valuation act and the decision of the United States Supreme court.
Boston, Wright & Potter, 1915. B has Part I, 74 p. 8° 15-9439

Hearing on proposed federal railroad appraisal.

(Railway and engineering review,v.53: 140-41; Feb.15,1913)

On the LaFollette-Adamson bill.

Heiss, A. E.

The lion and the lambs.

(Traffic world,v.11: 1157; May 31,1913) B,ICC,JC.

Heiss, A. E.

Speculation in valuation.

(Traffic world,v.42: 191; Jul.26,1913) B,ICC,JC.

Henshaw, George H.

[Valuation of railways.]

(National association of railway commissioners, Proceedings,1912,
p.230-33) Found in most libraries.

Hitch in railroad valuation plans. Impossible to learn "cost to date",
it is said.

(Journal of commerce, Dec.4,1914, p.8,col.3) B,LC,NY,PCV.

Holland (pseud)

Perfectly fair physical valuation of railroads prbbably would be of
great benefit to the people.

(Wall street journal, Mar.18,1913, p.1,col.4) B,LC,NY.

How much are the railroads worth?

(Leslie's weekly,v.117: 58; Jul.17,1913) B,LC,NY.

Hoxie, George L.

The railroad valuation.

(Moody's magazine,v.18: 27-30, 48; Jan.1915) B,ICC,LC,UI,NY,Y.

Valuation-67; Federal valuation-cont.)

Hudson, C. W.

Valuation of railway property.

Technic engineer, v. : 87-91; 1914) NYPS.

Hulme, Thomas W.

Federal railroad evaluation. Four months' developments as set forth by General secretary Thomas W. Hulme of the Presidents' conference committee.

(Engineering record, v. 69: 630; May 30, 1914) LC, NY, PCV.

Hulme, Thomas W.

Federal valuation of the railroads in the United States.

(American academy of political and social science, Annals, v. 43: 182-90; Jan. 1916) B, LC, NY.

Reprinted in Pennsylvania railroad company, Information for employes and the public, series IV: 3; Jan. 14, 1916. B.

Abstract in Railway review, v. 58: 215-17; Feb. 5, 1916.

Hulme, Thomas W.

Some facts for the man in the street about federal valuation of railroads.

(Pilot, v. 17: 53-58; Mar. 1916) B, ICC, LC.

Hulme, Thomas W.

The status of railway valuation.

(Railway review, v. 54: 797-98; May 30, 1914)

Hulme, Thomas W.

Developments in railway valuation.

(Railway review, v. 55: 135-38; Aug. 1, 1914)

Humphreys, Alexander C.

The railway valuation act.

(Engineering news, v. 69: 688-89; Apr. 3, 1913) ASCE, B, LC, NY, NYPS.

Independent [Editorial]

Valuation of railway property.

(Independent, v. 77: 257-58; Feb. 23, 1914) B, LC, NY.

Information desired for federal valuation. Abstract of official railroad bulletin [of the Central railroad company of New Jersey] especially pointing out various elements of value not readily discernible.

(Engineering record, v. 70: 387-88; Oct. 3, 1914) B, ASCE, LC, NY.

Institute of consulting engineers considers valuation.

(Railway age gazette, v. 54: 1172; May 30, 1913)

Interstate commerce commission hearing on railway valuation.

(Railway and engineering review, v. 47: 234; Mar. 23, 1904)

Valuation-68; Federal valuation-cont.)

Interstate commerce commission hearing on valuation. Railroads urge on Commission to co-operate with them in establishing fundamental principles to be used.

(Railway age gazette, v.59: 651-52; Oct.8, 1915)

Interstate commerce commission holds valuation hearing. Steam railroads set forth their views of fundamental principles in two-day conference at Washington.

(Electric railway journal, v.46: 823; Oct.16, 1915) B, PRT.

Ireton, Robert E.

Railroad valuation.

(Magazine of Wall street, v.12: 349-50; Sept.1913) B, LC, NY.

Abstract in Railway world, v.57: 734; Sept.1913. ASCE, B, LC, NY.

Jackson, Carl D.

[Remarks on the Federal valuation]

(National association of railway commissioners, Proceedings, 1915, p.414-15) Found in most libraries.

James, C. C.

The function of federal valuation in rate making.

(Railway review, v.58: 671-72; May 13, 1916)

Paper before Railroad men's improvement association of New York.

Journal of commerce [Editorial]

A costly and useless piece of work.

(Journal of commerce, Apr.20, 1914, p.4, col.2-3) B, LC, NY, PCV.

Journal of commerce [Editorial]

Passing of the "overcapitalization" issue.

(Journal of commerce, Apr.10, 1915, p.4, col.2-3) B, LC, NY.

"The railroad valuation scheme has been weighed in the balance and found wanting."

Journal of commerce [Editorial]

Physical valuation of railroads.

(Journal of commerce, Feb.26, 1913, p.8, col.1) B, LC, NY.

Journal of commerce [Editorial]

Physical valuation of railroad properties.

(Journal of commerce, May 3, 1913, p.4, col.2) B, LC, NY.

Journal of commerce [Editorial]

Physical valuation of railroads.

((Journal of commerce, Apr.1, 1912, p.6, col.2) B, LC, NY.

Journal of commerce [Editorial]

The railroad valuation.

(Journal of commerce, May 28, 1913, p.8, col.3) B, LC, NY.

Journal of commerce [Editorial]

Railroad valuation and rates.

(Journal of commerce, Mar.14, 1913, p.6, col.3) B, LC, NY.

Reprinted in Railway age gazette, v.54: 683-84; Mar.21, 1913.

Valuation-69; Federal valuation-cont.)

Journal of commerce [Editorial]

Railroad valuation and rates.

(Journal of commerce, Dec.3,1914, p.4,col.3) B,LC,NY.

Journal of commerce [Editorial]

Railroad valuation cost.

(Journal of commerce, Apr.25,1914, p.4,col.2-3) B,LC,NY.

Journal of commerce [Editorial]

The railroad valuation humbug.

(Journal of commerce, May 29,1915, p.4,col.2-3) B,LC,NY,PCV.

Journal of commerce [Editorial]

The railroad valuation job.

(Journal of commerce, Dec.23,1915, p.4,col.3) B,LC,NY,PCV.

Journal of commerce [Editorial]

Railroad valuation cost.

(Journal of commerce, Apr.25,1914, p.4,col.2-3) B,LC,NY.

Journal of commerce [Editorial] •

The useless railroad valuation.

(Journal of commerce, Apr.26,1913, p.4,col.1) B,LC,NY.

Reprinted in Railroad gazette,v.54: 1040-41; May 9,1913.

Journal of commerce [Editorial]

The useless railroad valuation.

(Journal of commerce, Feb.13,1914, p.6,col.1) B,LC,NY,PCV.

Journal of commerce [Editorial]

What makes the value of a railroad?

(Journal of commerce, Jul.29,1913, p.4,col.2) B,LC,NY,PCV.

Jurgensen, Delbert F.

The part which may be taken by state officers in securing a proper valuation under the act of Congress of March 1st, 1913.

3 typewritten leaves. f° B.

Jurgensen, Delbert F.

State official co-operation to secure proper valuation under act of Congress, March 1,1913.

(Association of engineering societies, Journal,v.51: 55; Jul.1913) ASCE.

Jurgensen, Delbert F.

State railway commissioners and federal valuation.

(Railway and engineering review,v.53: 529; Jun.7,1913)

States that the Federal valuation is a contest between carriers and the public, with the Interstate commerce commission as umpire.

K., W. B.

Valuation.

(Railway review,v.56: 356-57; Mar.13,1915)

Kansas. Public utilities commission.

...In re fundamental principles involved in the work of making valuation of the property of common carriers. Brief on behalf of the Public utilities commission of the state of Kansas... Joseph L. Bristow, chairman... A. E. Helm, commerce counsel... December 10, 1915. [Topeka, 1915] 63 p. 8° B, ICC, PCV.

Before the Interstate commerce commission.

A Summary of this brief is in Utilities magazine, v.1: Mar. 1916, p.22-25. B, ICC, LC, NY, PCV, UP.

LaFollette, Robert M.

Centralization and community of control in industry, franchise, transportation, and finance - the panic of October, 1907, and its lesson. Speech in the Senate of the United States, Mar. 17, 19 and 24, and final vote of Mar. 27, 1908. Washington, 1908. 56 p. 8° 13-3622. B, LC. "The need for railroad valuation," p.34-36.

LaFollette, Robert M.

Regulation of railway rates and services. Relation of government to commerce and transportation. Speech in the Senate of the United States, April 19, 20, and 21, 1906, and amendments to strengthen the rate bill offered by Mr. LaFollette; the arguments and votes upon the same... May 9-12, 14 and 18, 1906. Washington, 1906. 148 p. 8° B, LC, NebHS. Valuation of railroad property, p.69-79. 7-20664

LaFollette, Robert M.

Valuation of railway property necessary to fix reasonable rates. Speech in the Senate, May 31, 1910. (Congressional record, v.45: 7139-44; May 31, 1910) B, LC.

LaFollette, Robert M.

S.7400. A bill to amend the act to regulate commerce and all acts amendatory thereof, and to increase the powers of the Interstate commerce commission. Dec.20, 1906. (Congressional record, v.41: 567; 1906) B, LC.

LaFollette, Robert M.

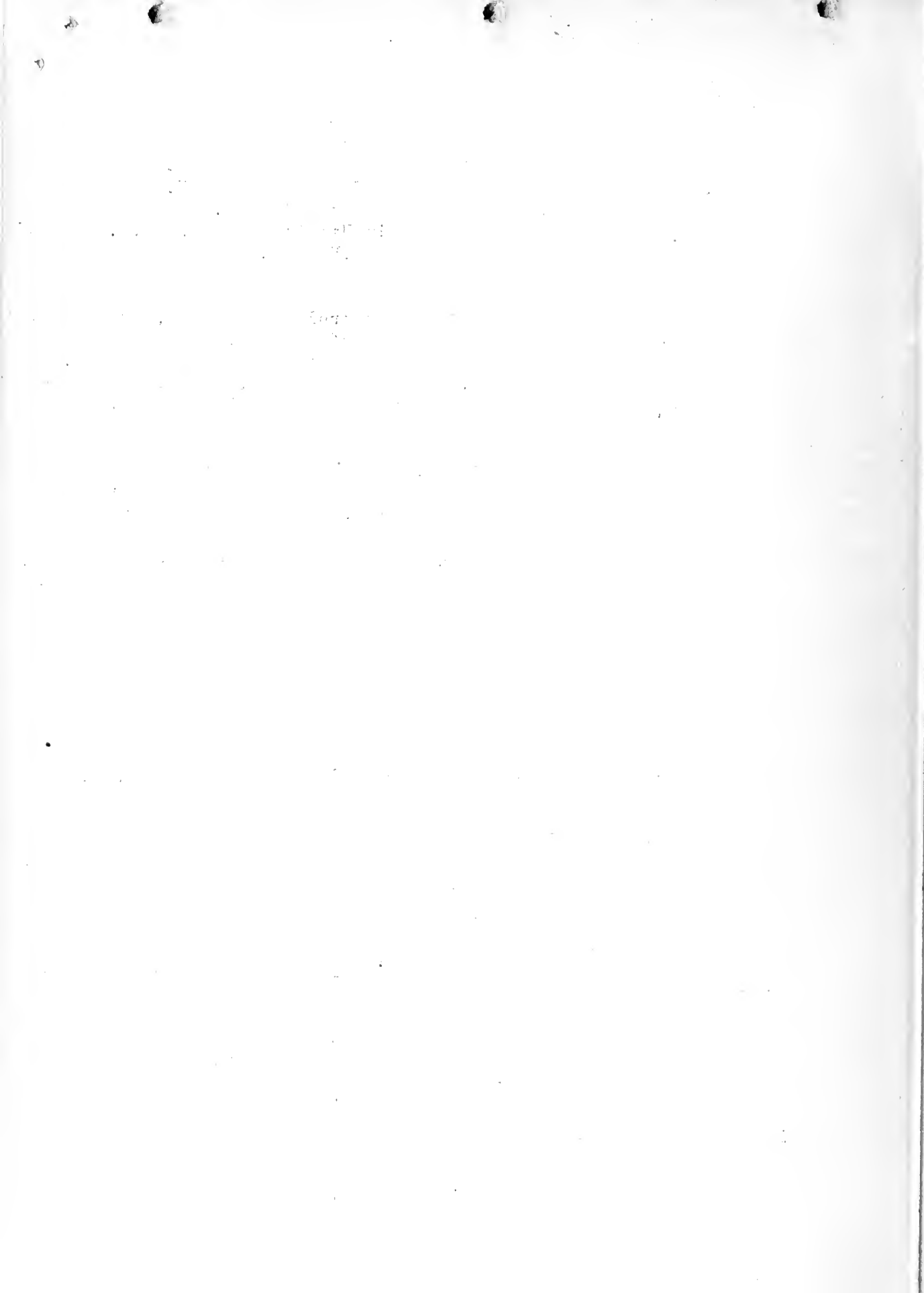
S. 501. A bill to amend an act entitled "An act to regulate commerce", ...and to enlarge the powers of the Interstate commerce commission. Dec.4, 1907. B, LC.

Authorizes Commission to ascertain the valuation of railway property and extensions and improvements thereto, and to make report to Congress.

Referred to Committee on Interstate commerce.

LaFollette, Robert M.

S. 596. A bill to amend an act entitled "An act to regulate commerce", ... Mar.25, 1909. B, LC. Providing for the valuation of railway property.



LaFollette, Robert M.

Valuation of the several classes of the property of common carriers.
Speech in the Senate of the United States Feb. 24, 1913.
(Congressional record, v. 49: 5126-32; Mar. 15, 1913) B, LC.

LaFollette, Robert M.

Valuation of railway property necessary as a basis for reasonable
rate amendments to the Interstate commerce act. Speech in the Senate,
May 25 and 26, 1910.
(Congressional record, v. 45: 6882-6913; May 26, 1910) B, LC.

Land appraisers wanted in railway valuation.

(Railway and engineering review, v. 53: 1085; Nov. 22, 1913)

Lavis F.

Modify the valuation law.
(Railway age gazette, v. 58: 434; Mar. 12, 1915)

Leach, A. B.

Annual address of the president.
(Investment bankers association of America, Proceedings, 4th annual
convention, 1915, p. 14-23) B.
Abstract under title, "Physical valuation of railroads of little
value", in Wall street journal, Sept. 21, 1915, p. 7, col. 4.
B, LC, NY, PCV.

McCarty, Richard J.

The federal valuation of joint facilities.
(Railway age gazette, v. 58: 699; Mar. 26, 1915)

McCarty, Richard J.

Federal valuation of railroad property. Kansas City, 1915. 103 p. 8°
ASCE, B.

MacDonald, J.

Cost of valuation.
(Electrical world, v. 65: 589; Mar. 6, 1915) ASCE, LC, NY.

McKenzie, J. N.

Railroad taxes and plans for ascertaining fair valuation of railroad
property.
(National association of railway commissioners, Proceedings, 1904,
p. 50-55) Found in most libraries.

McLaurin, A. J.

S. 6561. A bill to require interstate railroad corporations to make
certain statements to the Interstate commerce commission. April 9,
1908. B, LC.

Requiring railroads to file statements of railway mileage and
value, and of the value of all land grants or other valuations
made either by the general government, state, county, or
municipal donations.

Referred to Committee on interstate commerce.

Madden, Martin B.

H. R. 27069. A bill to amend the interstate commerce law. Dec. 11, 1912.
B, LC. [Providing for valuation of railways]

Madden, Martin B.

H.R. 26986. A bill providing for the physical valuation of the properties of railroad companies engaged in interstate commerce. Jun. 18, 1910. B, LC.

Making a physical valuation of railroads.

(Commercial and financial chronicle, v. 96: 450-51; Feb. 15, 1913)
B, ClevePL, CU, CornU, H, ICC, LC, NYPS, UI, UP, Y.

Maltbie, Milo R.

[On the valuation of railways]

(National association of railway commissioners, Proceedings, 1910, p. 200-04) Found in most libraries.

Mather, Robert.

Railway regulation. A speech before the Traffic club of Pittsburgh, Apr. 3, 1908. 29 p. 8° B, HU, ICC, Y.

Movement for physical valuation, p. 19.

Meeting of valuation engineers.

(Railway age gazette, v. 54: 1616; Jun. 27, 1913)

Meeting on valuation.

(Railway review, v. 56: 457-58; Apr. 3, 1915)

Mileage of government valuation inventory tabulated.

(Engineering record, v. 72: 601; Nov. 13, 1915) LC, NY.

Minnesota. Railroad and warehouse commission.

...In re federal valuation act of March 1, 1913. Brief in reply to brief of September 1st, 1915, of counsel of Presidents' conference committee. St. Paul, Dec. 6, 1915. 65 p. tables. 8° B, ICC, PCV.

Before the Interstate commerce commission.

Digest by Commissioner Elmquist in Utilities magazine, v. 1:

Mar. 1916, p. 12-17. B, ICC, LC, NY, PCV, UP.

Moore, De Witt V.

The smaller carriers and the federal valuation.

(Railway age gazette, v. 60: 759-60; Mar. 31, 1916)

Morrow, James B.

Valuation of railroads mammoth labor for 2,500. Charles A. Prouty, at head of government's investigation, explains plans for tremendous task upon which future of transportation largely depends.

(Washington herald, Mar. 15, 1914) B.

Muller, Jean Paul.

The necessity of expert service in connection with the valuation of property of carriers by the Interstate commerce commission...

[Washington, 1914] 11 p. 8° B, PCV. A14-1484

Muller, Jean Paul.

Selected extracts from decisions, opinions, reports, and speeches published during the calendar year 1913 on cost of service and value of railway property in their application to rate adjustments.

[Washington, 1914] 95 p. 8° B, DCPU, NYPS, P, V. A14-1486.

Nation [Editorial]

Physical valuation of railways.

(Nation, v.86: 209-10; Mar.5, 1908) B, LC, NY.

National association of railway commissioners.

...In re certain questions arising under the Act of Congress of March 1st, 1913, providing for a valuation of the several classes of property of carriers... Brief... Charles E. Elmquist [and others] Dec.1, 1915. Oklahoma City, 1915. 168 p. 8° B, ICC, PCV.

Before the Interstate commerce commission.

Abstra.) by George A. Henshaw in Utilities magazine, v.1: Mar. 1916, p.4-12. B, ICC, LC, NY, PCV, UP.

National association of railway commissioners.

Report of Committee on plans for ascertaining the fair valuation of railroad properties.

In its Proceedings, 1900-date. Found in most libraries.

Abstract of 1905 report in Railway age, v.40: 289-91; Sept.8, 1905.

Report for 1909 separately printed, 13 p. 8° B, LC. 9-35868

Abstract of 1910 report in Electric railway journal, v.36: 1062, 1192;

Nov.26, Dec.17, 1910. Also in Railway and engineering review, v.50: 1130; Dec.10, 1910.

Abstract of 1911 report in Electric railway journal, v.38: 1026;

Nov.11, 1911.

Abstract of 1912 report in Electric railway journal, v.40: 1065;

Nov.23, 1912. Editorial, p.1051. Editorial, v.40: 1139; Dec.7, 1912.

Abstract of report for 1913 in Electric railway journal, v.42:

978-79; Nov.1, 1913. Reprinted in Public service regulation, v.2: 586-87; Nov.1913. See also Wall street journal, Oct.31, 1913, p.7, col.2.

National association of railway commissioners.

Report of Committee on valuation bureau.

In its Proceedings, 1915, p.382-86. Found in most libraries.

National convention of railroad commissioners.

Resolution presented by A.K. Teisberg asking for valuation of railways of the United States with a view to ultimate ownership by the government.

In its Proceedings, 1895, p.34-35. Found in most libraries.

Nelson, James Poyntz.

Federal valuation.

(Chesapeake & Ohio employes' magazine, v.2: Oct.1915: 5-6; Nov.1915: 7-9;

Dec.1915: 5-8; v.3: Apr.1916: 7-11; Jun.1916: 5-9) B.

New York sun [Editorial]

Mr. Prouty and the Greek Kalends.

(New York sun, Nov.20, 1914, p.8, col.2) B, LC, NY.

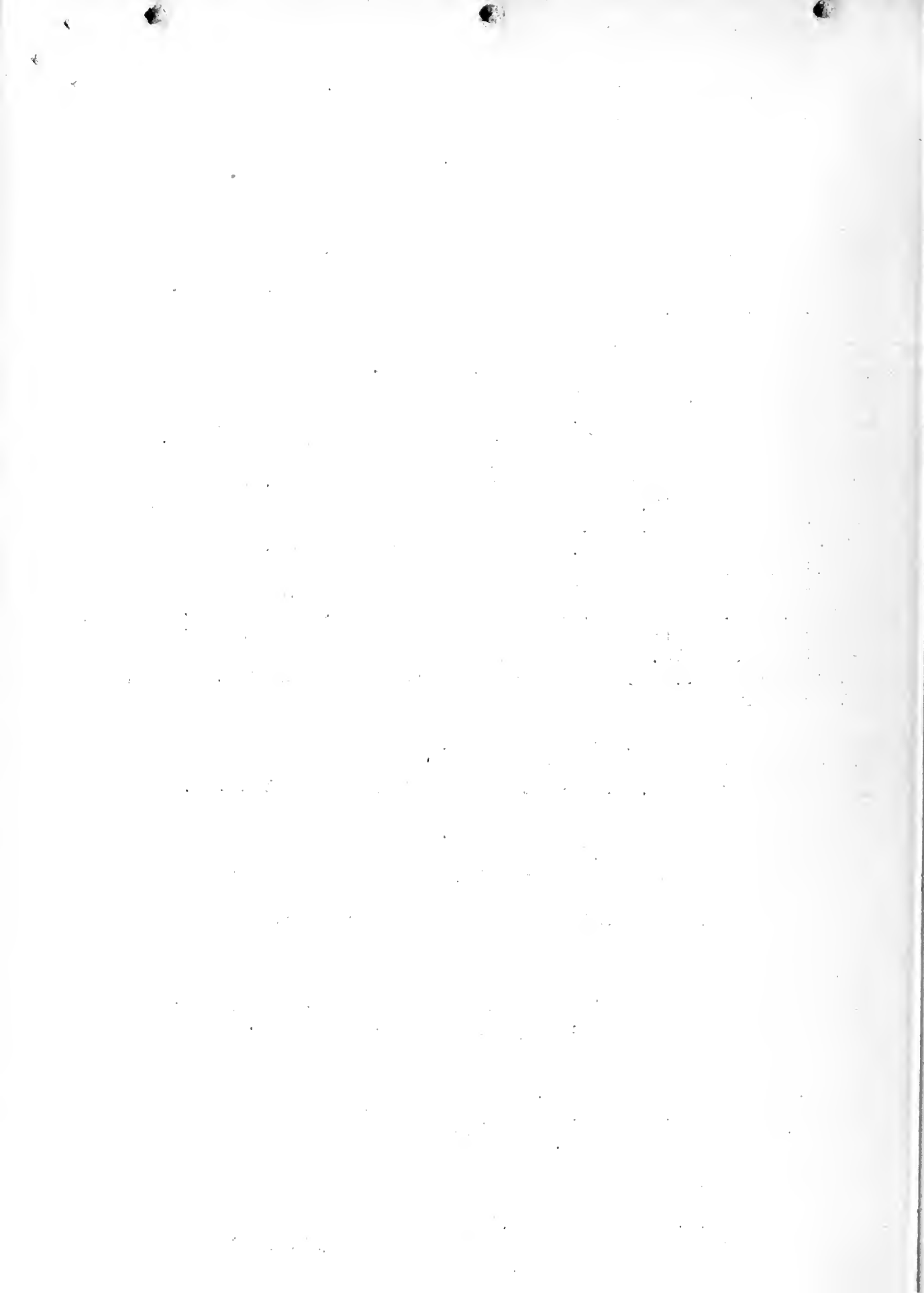
Comment on the federal valuation of railroads.

New York sun [Editorial]

Railway valuation again.

(New York sun, Dec.3, 1910) ASCE, B, LC, NY.

Reprinted in Railway and engineering review, v.50: 1172; Dec.24, 1910.



Valuation-74; Federal valuation-cont.)

New York times annalist [Editorial]

Physical valuation of railroads.

(New York times annalist, v.1: 451; Apr.28,1913) B,LC,NY.

New York times annalist [Editorial]

Valuation of railways.

(New York times annalist, v.1: 227; Mar.10,1913) B,LC,NY.

Newcomb, Harry Turner.

Railway valuation as proposed in the Adamson bill.

(Railway world, v.57: 23-24; Jan.1913) ASCE, B, NYPS.

Newlands, Francis G.

[Speech in the Senate of the United States on regulation of interstate commerce, valuation, etc.]

(Congressional record, v.48: 650-57; Jan.6,1912) B,LC.

Daily edition, p.687-94.

Newlands, Francis G.

Valuation of railroads. [Remarks in the Senate, Apr.4,1910]

In his Remarks in the Senate, Washington, 1911, p.28-29. B.

No attempt yet to fix prices in Federal valuation. Division of valuation is collecting data as to market prices, and studying experiences of carriers as to actual costs.

(Engineering record, v.73: 42; Jan.8,1916) B,LC,NY.

Olmstead, Marlin E.

Physical valuation of property of common carriers. Speech...in the House of representatives, Dec.3,1912. Washington, 1912. 7 p. 8° B.

Oregon. Public service commission.

In re certain of the fundamental principles involved in the valuation of the property of common carriers subject to the Act to regulate commerce. Brief... Clyde B. Aitchison, counsel... [Salem, Ore., 1915]

14 p. 8° B, ICC, LC, PCV.

Before the Interstate commerce commission.

Summary in Utilities magazine, v.1: Mar.1916: 25-26.

B, ICC, LC, NY, PCV, UP.

Peffer, W. A.

Senate resolution requesting information from Committee on interstate commerce regarding financial status of interstate railroads, their value, earnings, cost of transportation, effect of interstate commerce law, etc. Dec.6,1892. B.

Ordered to lie on the table.

Peoples national bank of Pittsburgh.

Work before the Interstate commerce commission in rate case. Statement prepared by an expert ... Magnitude of the task of carrying out the provisions of the Federal valuation law.

(Journal of commerce, Jul.1,1914, p.3, col 12-6) B,LC,NY.

Valuation-75; Federal valuation-cont.)

Philliper, M. G.

La baisse des valeurs de chemins de fer.

(Industrie des tramways et chemins de fer, v.12:759-61; Jul.1912) NYPS.

Physical valuation.

(Traffic world, v.9: 683-84; Apr.6,1912) B,ICC,JC.

Physical valuation. How the cataloguing of railroad property in the United States, considered useless by many railroad men, is regarded by those who have the work in hand.

(Annalist, v.4: 442-43; Dec.7,1914) B,LC,NY,PCV.

Physical valuation. I.C.C.to commence May 4 to ascertain cost present and reproduction values of railways.

(Railway record, v.5: Mar.22,1913: 1) B,ICC.

Physical valuation data called for from the railroads.

(Commercial and financial chronicle, v.100: 872; Mar.13,1915)

B,ClevePL,CU,CornU,H,ICC,LC,UI,UP,Y.

Physical valuation districts.

(Traffic world, v.12: 710; Oct.18,1913) B,ICC,JC.

Physical valuation of railroads.

(Literary digest, v.46: 502; Mar.8,1913) B,LC,NY.

Physical valuation of railroads.

(Literary digest, v.44: 797-98; Apr.20,1912) B,LC,NY.

Physical valuation of railroads.

(Public, v.16: 892; Sept.19,1913) B,LC.

Physical valuation of railroads.

(Wall street journal, Feb.11,1915, p.5,col.3) B,LC,NY,PCV.

House of representatives votes down Gillette resolution to discontinue federal valuation.

Physical valuation of the railroads. Outline of plans of Interstate commerce commission in undertaking work. Expected to cost between \$15,000,000 and \$20,000,000. Commission will have difficulty in securing men for minor positions. How work will be divided.

(Southern lumberman, v.71: Sept.30,1913: 31) B.

Physical valuation to cost ten millions.

(Southern lumberman, v.70: 25; Aug.2,1913) B.

Plan for physical valuation of railways.

(Railway age, v.43: 286-87; Mar.1,1907)

Recommendations of Chairman Knapp to Senator Elkins, Chairman of the Senate Interstate commerce committee, relative to a plan for physical valuation of railroads.

Plans of Interstate commerce commission for railway valuation.

(Electric railway journal, v.42: 1137; Nov.29,1913) B,NYPS,PRT.

valuation of the Federal valuation of the railways. Measures adopted by the different roads now being or soon to be inventoried by the government forces.

(Railway age gazette, v.58: 1107-09; May 28, 1915)

Preparing for railroad appraisal. [Advisory board of engineers]
(Railway and engineering review, v.53: 416-17; May 3, 1913)

Presidents' conference committee.

Before the Interstate commerce commission. In the matter of valuation of the property of common carriers subject to the provisions of the Act to regulate commerce. Carriers' objections and suggestions with respect to tentative draft of specifications for maps and profiles. Dated August 1, 1913. 19 p. 8° ASCE, B, PCV.

Reprinted in part in Railway and engineering review, v.53: 891-92; Sept. 20, 1913.

Presidents' conference committee.

Circular communication to chairmen of valuation committees.

Philadelphia, Dec. 15, 1915. 3 p. 4° B, PCV.

Relative to "Instructions to pilots in the matter of determining condition per cent. of property."

Reprinted in Railway review, v.57: 815-17; Dec. 25, 1915.

Presidents' conference committee.

Circular communication to chairmen of valuation committees with reference to valuation order no. 16 pertaining to aids, gifts, grants and donations. Philadelphia, Feb. 14, 1916, 4 p. 4° B, PCV.

Abstract in Railway engineering and maintenance of way, v.30: 112; Apr. 1915. B.

Presidents' conference committee.

Circular communication to executives and chairmen of valuation committees of railroads supporting the Presidents' conference committee. The inclusion in the inventory of each carrier of all property owned or used by such carrier. Philadelphia, Dec. 14, 1915. 6 p. 4° B, PCV.

Presidents' conference committee.

Circular communication to the carriers with reference to I.C.C. valuation order no. 2. - Abandoned property. Philadelphia, Oct. 28, 1914. 4 p. 8° B, PCV.

Presidents' conference committee.

Circular in connection with Interstate commerce commission division valuation order number 11. Philadelphia, Mar. 22, 1915. B, PCV.

Relative to accounts and account books.

Presidents' conference committee.

...Conference between Division of valuation, members of state commissions, and representatives of the Presidents' conference committee of the railroads. Washington, D.C., May 27, 28 and 29, 1915. 172 p. 4° ASCE, B, DCPU, NYMR, PCV.

Abstracts: Engineering record, v.71: 728; Jun. 5, 1915, ASCE, LC, NY.

Railway age gazette, v.58: 1146; Jun. 4, 1915.

Presidents' conference committee.

Conference communication to carriers with reference to I.C.C. valuation order no. 7, requiring the scheduling of the carriers' lands. Philadelphia, Mar. 1, 1915. 3 p. 4° B, PCV.

Presidents' conference committee.

Developments in federal valuation of railroads.

(Railway review, v. 58: 822-23; Jun. 10, 1916)

From a statement giving developments to Jun. 1, 1916.

Presidents' conference committee.

Developments in railway valuation.

(Railway review, v. 55: 299-300; Sept. 5, 1914)

Also in Railway age gazette, v. 57: 481-82; Sept. 11, 1914.

Presidents' conference committee.

Developments in federal valuation of railroads.

(Railway review, v. 58: 391-93; Mar. 18, 1916)

Presidents' conference committee.

Discussion of some of the fundamental principles involved in the valuation of the property of common carriers. Oral arguments presented by representatives of the National association of railway commissioners and the state railway commissions and of the Presidents' conference committee. . . Washington, Jan. 26-28; 1916. Philadelphia, [1916] 151 p. 4° B, PCV. Before the Interstate commerce commission.

Presidents' conference committee.

... Discussion of some of the fundamental principles involved in the valuation of the property of common carriers. . . Oral arguments presented by counsel. . . Washington, D.C., Sept. 30th and Oct 1st, 1915. . . Philadelphia [1915] 111 p. 4° ASCE, B, PCV.

Before the Interstate commerce commission.

Abstract in Railway age gazette, v. 59: 651; Oct. 8, 1915.

Editorial, p. 635.

Presidents' conference committee.

Federal valuation of the railroads in the United States.

(Railway and engineering review, v. 53: 990; Oct. 25, 1913)

Comment on Commission's tentative draft of specifications for maps and profiles.

Presidents' conference committee.

Federal valuation of the railroads of the United States. [Circulars] Oct. 28, 1914- date. B, PCV.

Presidents' conference committee.

Federal valuation of the railroads in the United States. List of valuation committees of the railroad companies. January 1914.

[Philadelphia, 1914] 21 p. nar. 8° B, PCV.

---2d issue, Jun. 1915. 22 p. nar. 8° B, PCV.

Presidents' conference committee.

Federal valuation of railroads in the United States. Statements, 1914-date. B, PCV.

Presidents' conference committee.

Federal valuation of the railroads in the United States. Synopsis of statement filed with the I.C.C. . . preparatory to oral argument before the Commission on September 30 and October 1 and 2, 1915. [Philadelphia, 1915] 41 p. 8° B, PCV.

Presidents' conference committee.

Federal valuation of the railroads in the United States. [Synopsis of the reply-brief of the carriers by Pierce Butler. Philadelphia? 1916] 8 p. 8° B,PCV.

Presidents' conference committee.

Important notice [relative to conference with Commission Mar.22,1915] Philadelphia, Mar.17,1915. 1 sheet. 4° B,PCV.

Presidents' conference committee.

In re certain questions arising under the Act of Congress of March 1, 1913, providing for the federal valuation of all the property owned by or used by common carriers subject to the Act to regulate commerce. Brief... Pierce Butler [and others] of counsel. Sept.1,1915.

[Philadelphia,1915] 544 p. 8° ASCE,B,ICC,PCV.

Abstract in Railway review,v.56: 461; Oct.9,1915.

Presidents' conference committee.

...In re certain questions arising under the Act of Congress of March 1,1913, providing for the federal valuation of all the property owned or used by common carriers... Brief in reply... Pierce Butler, [and others] of counsel. January 15,1916. Chicago,[1915] 206 p.8° B,PCV.

Synopsis in Railway review,v.58: 167-69; Jan.29,1916.

Presidents' conference committee.

Progress on valuation work.

(Railway age gazette,v.57: 481-82; Sept.11,1914)

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation in the year 1913.

Philadelphia, Jan.29,1914. 4 p. 4° B,PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during the four months ending April 30,1914. Philadelphia, May 15,1914. 4 p. 4°

B,PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during May and June 1914. Philadelphia, June 27,1914. 8 p. 4° B,PCV.

Relative to conference of valuation men, preparatory to conference with Interstate commerce commission.

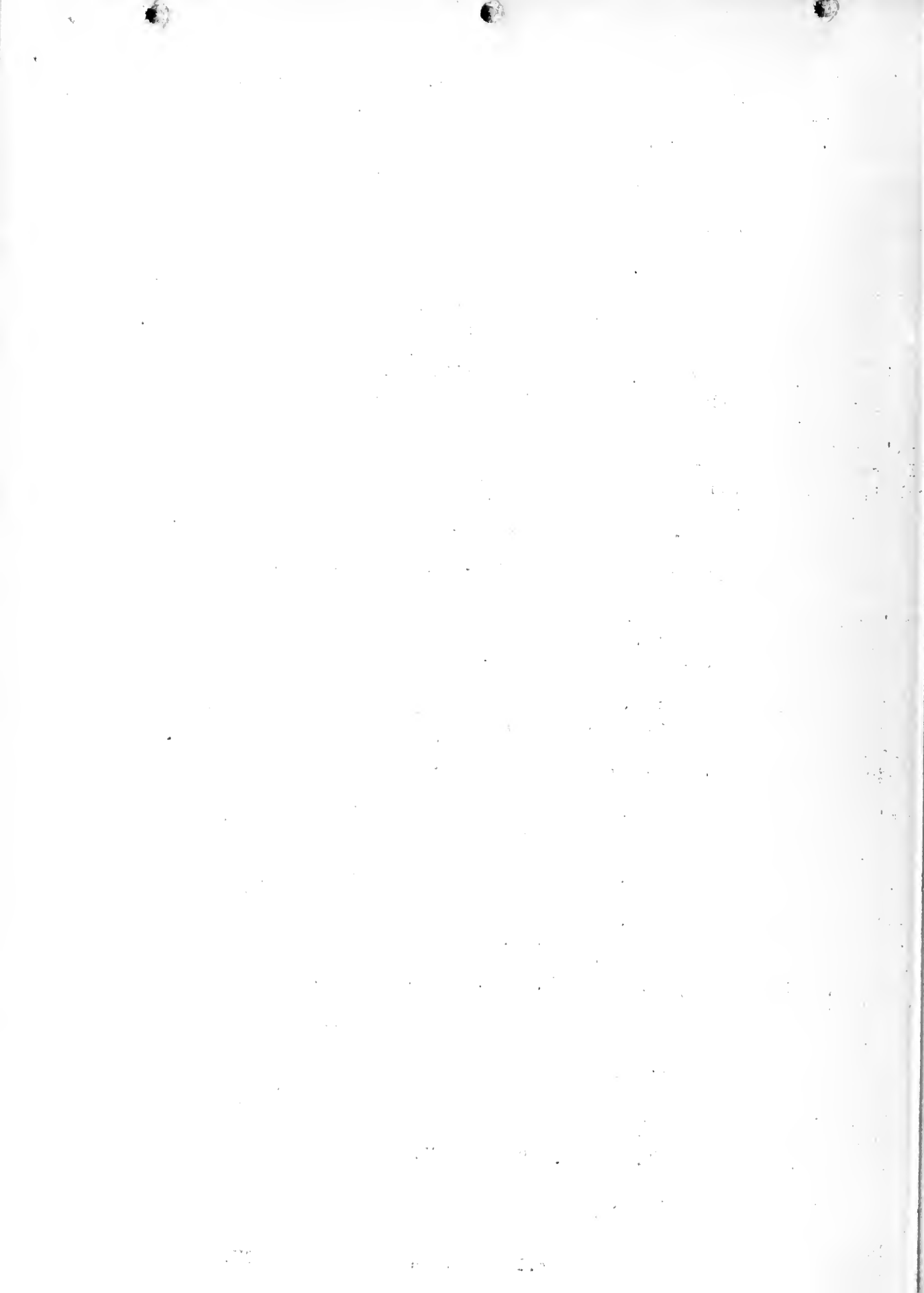
Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during November and December and a review of the developments to December 31,1914.

Philadelphia, Dec.31,1914. 4 p. 4° B,PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during January and February 1915. Philadelphia, Mar.1,1915. 4 p. 4° B,PCV.



Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during March, 1915. Philadelphia, Apr. 1, 1915. 2 p. 4° B, PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with federal valuation during April 1915. Philadelphia, May 1, 1915. 3 p. 4° B, PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation as of June 15, 1915. Philadelphia, June 15, 1915. 1 sheet. 4° B, PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation as of September 1, 1915. Philadelphia, Sept. 1, 1915. 1 sheet. 4° B, PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation as of November 1, 1915. Philadelphia, Nov. 1, 1915. 3 p. 4° B, PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with Federal valuation during November and December and a review of the developments to December 31, 1915. Philadelphia, Dec. 31, 1915. 13 p. 4° B, PCV.

Presidents' conference committee.

Statement prepared by Thomas W. Hulme, general secretary, of the developments in connection with the Federal valuation as of March 1, 1916. Philadelphia, Mar. 1, 1916. 21 p. 4° B, PCV.

Abstract in Railway age gazette, v. 60: 763; Mar. 31, 1916.

Presidents' conference committee.

Summary of information received in response to the circular inquiry of August 31, 1914, as to progress. Philadelphia, Nov. 2, 1914. 4° B, PCV.

Presidents' conference committee.

To executives and chairmen of valuation committees of railroads supporting the Presidents' conference committee. Philadelphia, Oct. 30, 1914. 6 p. 4° B, PCV.

"Prepared by the Railroad land committee in regard to the land features of the Federal valuation work."

Presidents' conference committee.

To executives and chairmen of valuation committees of railroad supporting the Presidents' conference committee. Philadelphia, Nov. 30, 1915. B, PCV.

Relative to co-operation between carriers in securing land data.

Presidents' conference committee.

To the executives of railroads supporting the Presidents' conference committee. Philadelphia, Jun.12,1914. 4 p. 4° B,PCV.

Inviting suggestions in connection with "Suggested instructions to field engineers relative to study of quantities and special features of construction not visible on a field inspection."

Presidents' conference committee.

Valuation circulars.

(Railway age gazette,v.58: 443-44; Mar.12,1915)

Presidents' conference committee.

Valuation of aids, gifts, grants and donations.

(Railway review,v.58: 297-99; Feb.26,1916)

Probe of physical values of American railways... probable effect on existing rates.

(American shippers' gazette,v.1: Mar.31,1913: 1-3) B.

Progress in the federal valuation of railways.

(Railway age gazette,v.55: 608; Oct.3,1913)

Progress of federal railroad evaluation. Five new orders issued by

Interstate commerce commission since Nov.1,1914. Inventory of four roads practically done.

(Engineering record,v.71: 40; Jan.9,1915) B,LC,NY.

Progress of federal railway valuation work.

(Engineering news,v.74: 1241; Dec.23,1915) ICC,PCV.

progress of Federal valuation.

(Engineering record,v.70: 564; Nov.21,1914) LC,NY,PCV.

Progress of federal valuation.

(Railway review,v.56: 518-19; Apr.17,1915)

Progress of valuation.

(Railway review,v.56: 45; Jan.9,1915)

Progress of valuation of railways.

(Railway age,v.45: 103; Jan.24,1908)

Considers progress in methods.

Progress on the federal valuation of railways.

A review of the work done to date with a resume of the methods as far as they have been determined.

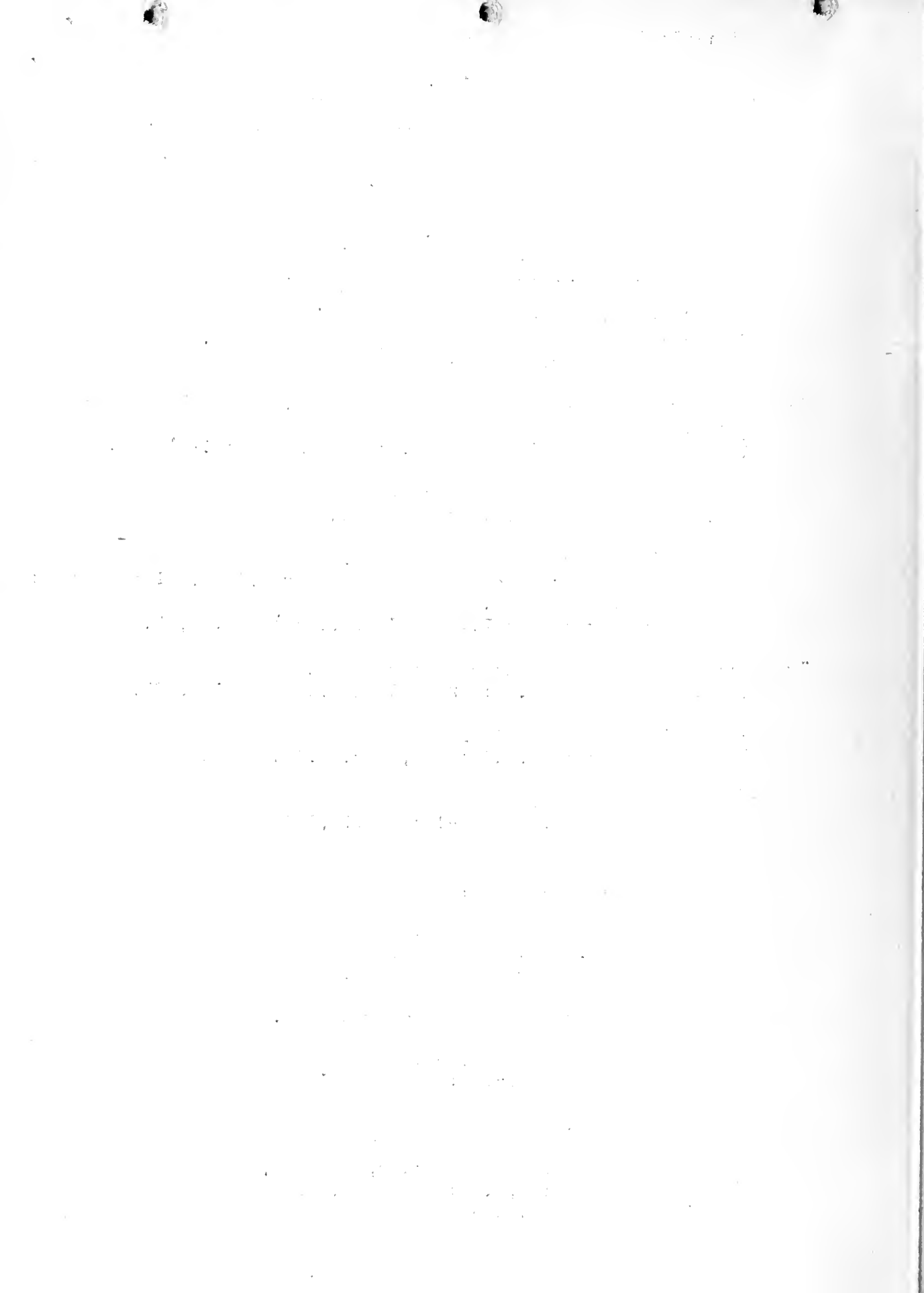
(Railway age gazette,v.56: 1530-32; Jun.19,1914)

Prouty, Charles Azro.

[Abstract of address before the 15th annual dinner of the American railway engineering association, Chicago,1914]

(Railway age gazette,v.56: 655; Mar.19,1914)

The railway valuation and the men engaged in the work.



Prouty, Charles Azro.

Address by Director Prouty.

(Traffic world, v.16: 1327; Dec.25,1915) B, ICC.

Discussion of valuation before employees of the Commission.

Prouty, Charles Azro.

Federal evaluation of railroads.

(Engineering record, Feb.21,1914) LC, NY.

Discusses methods of procedure, the time and expense involved and some of the benefits to be derived.

Prouty, Charles Azro.

The federal valuation of utilities.

(American academy of political and social science, Annals, v.43: 173-81; Jan.1916) B, LC, NY.

Prouty, Charles Azro.

Charles A. Prouty on functions of public utility valuations.

(Commercial and financial chronicle, v.101: 1676; Nov.20,1915)

B, ClevePL, CU, CornU, H, ICC, LC, UI, UP, Y.

From remarks before the Philadelphia conference.

Prouty, Charles Azro.

The Honorable Mr. Prouty's prospectus.

(New York times annalist, v.3: 196-97; Feb.16,1914) B, LC, NY, PCV.

The benefits of a physical valuation.

Prouty, Charles Azro.

The meaning of the constitutional protection in valuation.

(Utilities magazine, v.1: Jan.1916: 204-08) B, ICC, LC, NY, PCV, UP.

Before the Philadelphia conference on valuation.

Discussion by A. L. Valentine, p.217.

Prouty, Charles Azro.

Questions involved in railway valuation.

(Railway age gazette, v.56: 201-02; Jan.23,1914)

From address before Dartmouth alumni association of Chicago, Jan.27,1914.

Prouty, Charles Azro.

Railroad valuation.

(National association of railway commissioners, Proceedings, 1914, p.128-41) Found in most libraries.

Abstract in Traffic world, v.14: 967-68; Nov.21,1914. B, ICC.

See also Journal of commerce, Nov.20,1914, p.4, col.2-3. B, LC, NY.

Prouty, Charles Azro.

The railway situation from different viewpoints. Why the valuation should not be discontinued.

(Railway age gazette, v.58: 7-8; Jan. 1,1915) Editorial, v.58:174; Jan.29,1915.

Prouty, Charles Azro.

Some difficulties of valuation.

(Railway review, v.58: 28; Jan.1,1916)

From a talk before the employees of the Commission.

Prouty, Charles Azro.

A twelve million dollar job. The physical valuation of the railroads of the United States...

(World's work, v.27: 708-12; Apr.1914) B, LC, NY, PCV.

Prouty, Charles Azro.

The valuation of railroads, speech before the second annual meeting of the Chamber of commerce of the United States, Washington, February, 1914. [Washington] 1914 15 p. 8° ASCE, B, LC. 14-8914.

Printed in Nation's business, v.2: Feb.16, 1914: 38-40. B.

Public service regulation, v.3: 61-65; Feb.1914.

Electric railway journal, v.43: 365-66; Feb.14, 1914.

Railway review, v.54: 259-63; Feb.14, 1914.

Railway age gazette, v.56: 320-23; Feb.13, 1914.

Moody's magazine, v.17: 163; Mar.1914.

Engineering record, v.69: 228-29; Feb.21, 1914.

Railway library, 1913, p.215.

Railway world, v.58: 190; Mar.1914.

Chicago legal news, v.46: 262-63.

Prouty, Charles Azro.

Valuation of railways. Charles A. Prouty talks of the work of which he is at the head. Says end of task is in sight in less than five years. How the work is done.

(Public service regulation, v.3: 549-50; Oct.1914) B, PCV, UI.

Railroad age gazette [Editorial]

Physical valuation of railroads.

(Railroad age gazette, v.45: 1029-30; Oct.2, 1908)

Railroad and public officials discuss federal valuation in three-day conference.

(Engineering record, v.71: 728; Jun.15, 1915) LC, NY.

Railroad gazette [Editorial]

Estimating the value of railroad property.

(Railroad gazette, v.37: 289; Sept.2, 1904)

Railroad gazette [Editorial]

Proposed valuation of railroad property.

(Railroad gazette, v.42: 293-94; Mar.8, 1907)

Railroad gazette [Editorial]

Valuation of railroads.

(Railroad gazette, v.42: 730-31; May 31, 1907)

Railroad valuation.

(Railway news, v.99: 1320; Jun.28, 1913) ASCE, B, H, JC, LC, NY.

Railroad valuation bill.

(Wall street journal, Apr.12, 1912, p.1, col.2) B, LC, NY.

Railroad valuation folly.

(Railway world, v.58: 353; May 1914)

Reprinted from the Boston transcript.

Valuation-83; Federal valuation-cont.)

Railroad valuation plan is long and costly.

(Journal of commerce, Jan.5,1916, p.12,col.1) B,LC,NY,PCV.

Railroad valuation to include more than physical property. Act of Congress directs Commerce commission to get wide variety of data.

(Wall street journal, Apr.22,1913, p.1,col.4) B,LC,NY.

Railroad valuation. Commerce board promulgates a sweeping order to common carriers. Asks yearly inventory. Demands maps and plans of extensions and improvements with data to show actual cost.

(Trade and transportation, v.15: Jul.1914: 3-4) B,H,ICC,LC,UI.

The Railroad valuation committee.

(Railway age gazette,v.58: 18; Jul.4,1913)

Railroad valuation plan. Senate progressives to bring question up at extra session.

(Journal of commerce, Mar.11,1911) B,LC,NY.

Railroad valuation rouses critics. Discuss work of Interstate commerce commission.

(Journal of commerce, Dec.2,1914, p.8,col.3) B,LC,NY,PCV.

Railroad valuation work costing large sums. Experience shows outlay to be increasing.

(Journal of commerce, Feb.16,1915, p.4,col.1-2) B,LC,NY,PCV.

Railroads are beginning to inventory their property. Prospect for passage of Adamson valuation bill and political agitation of the subject the reason.

(Wall street journal, Jul.9,1912, p.2,col.2) B,LC,NY.

Railway age [Editorial]

Valuation of railway properties.

(Railway age,v.29: 578-79; Jun.29,1900)

Railway age gazette [Editorial]

The conference on valuation.

(Railway age gazette,v.58: 1141; Jun.4,1915)

Railway age gazette [Editorial]

[Congress will pass a bill for valuation of railways.]

(Railway age gazette,v.54: 376; Feb.28,1913)

Railway age gazette [Editorial]

The Engineering association in valuation work.

(Railway age gazette,v.56: 590; Mar.18,1914)

American railway engineering association.

Railway age gazette [Editorial]

The federal valuation law.

(Railway age gazette,v.54: 421-22; Mar.7,1913)

Valuation-84; Federal valuation-cont.)

Railway age gazette [Editorial]

Fundamentals of valuation of public utilities.

(Railway age gazette, v.55: 444-46; Sept.12, 1913)

Railway age gazette [Editorial]

Let the government go ahead and prosecute and appraise the railways.

(Railway age gazette, v.49: 56; Sept.30, 1910)

Comment on the demand of the Topeka shippers' organization,

Sept.22, 1910, for the "Most searching investigation into the

actual physical value of all railway lines in the United States."

Railway age gazette [Editorial]

[Many points are suggested by passage of a valuation bill.]

(Railway age gazette, v.54: 419-20; Mar.7, 1913)

Railway age gazette [Editorial]

The need for concerted action regarding valuation.

(Railway age gazette, v.54: 978; May 2, 1913)

Railway age gazette [Editorial]

The practical limit of detail in the federal valuation.

(Railway age gazette, v.58: 44; Jan.8, 1914)

Railway age gazette [Editorial]

[Preparations of the Commission for the valuation of railroads.]

(Railway age gazette, v.54: 1015; May 9, 1913)

Railway age gazette [Editorial]

Progress in the national valuation.

(Railway age gazette, v.56: 111; Jan.16, 1914)

Railway age gazette [Editorial]

Railway attitude toward valuation of railways.

(Railway age gazette, v.49: 1137-38; Dec.16, 1910)

Railway age gazette [Editorial]

Seeking a basis for rate regulation.

(Railway age gazette, v.50: 1024-25; May 5, 1911)

Railway age gazette [Editorial]

Some neglected factors of fair valuation.

(Railway age gazette, v.46: 441-42; Mar.5, 1909)

Railway age gazette [Editorial]

Some reflections on the federal valuation of railways.

(Railway age gazette, v.56: 1506-07; Jun.19, 1914)

Railway age gazette [Editorial]

The usefulness of physical valuation.

(Railway age gazette, v.51: 1203-04; Dec.15, 1911)

Discussion of recommendations of Federal securities commission that Interstate commerce commission be given power and funds to make a physical valuation of any road whenever in its judgment it would be serviceable.

Railway age gazette [Editorial]

Valuation and rate regulation.

(Railway age gazette, v.48: 437-39; Mar.4, 1910)

Railway age gazette [Editorial]

The valuation hearing at Washington.

(Railway age gazette, v.59: 635; Oct.8, 1915)

Railway age gazette [Editorial]

The valuation of railways.

(Railway age gazette, v.57: 1110; Dec.18, 1914)

Railway age gazette [Editorial]

What shall be done regarding the valuation?

(Railway age gazette, v.58: 174-75; Jan.29, 1915)

Railway and engineering review [Editorial]

Demand for physical valuation of railroads.

(Railway and engineering review, v.50: 813; Aug.20, 1910)

Railway and engineering review [Editorial]

Meetings of railroad engineering committees on valuation.

(Railway and engineering review, v.53: 803; Aug.23, 1913)

Railway and engineering review [Editorial]

Physical valuation of railways.

(Railway and engineering review, v.52: 658-59; Jul.13, 1912)

Railway and engineering review [Editorial]

Prof. Adams on valuation of railways.

(Railway and engineering review, v.48: 737; Sept.12, 1908)

Railway and locomotive engineering [Editorial]

Railway valuation.

(Railway and locomotive engineering, v.27: 255-56; Jul.1914)

ASCE, B, CalSL, ICC, LC, UI.

Railway gazette [Editorial]

The valuation of railways.

(Railway gazette, v.18: 416; Apr.4, 1913)

Railway inventories becoming general. Spurred by Adamson valuation bill.

(Railway record, v.4: 5; Jul.13, 1912)

Railway master mechanic [Editorial]

Valuation of the railroads.

(Railway master mechanic, v.40: 33; Feb.1916) ASCE, B, ClevePL, CalSL, UP.

Railway officer (pseud)

A "reasonable" valuation.

(Railway age gazette, v.58: 122; Jan.22, 1915)

Railway officers on the 1911 outlook. President Taft in his recent message recommended legislation to authorize and provide funds for the Interstate commerce commission to make a valuation of railways. What is your objection to such legislation? [Symposium of replies]

(Railway age gazette, v.49: 1232-34; Dec.30, 1910)

Valuation-86; Federal valuation-cont.)

Railway presidents' valuation committee.
(Railway age gazette, v.56: 332; Feb.13, 1914)

Railway record [Editorial]
The physical valuation of railway property.
(Railway record, v.4: Apr.6, 1912: 1) B, ICC.

Railway regulation and physical valuation.
(Nation, v.99: 640-41; Nov.26, 1914) B, LC, NY.

Railway review [Editorial]
Progress of valuation.
(Railway review, v.55: 567-68; Nov.7, 1914)

Railway valuation.
(Boston financial news, Apr.6, 1914, p.1, col.4) LC, PCV.

The Railway valuation board of the Interstate commerce commission.
(Engineering news, v.69: 1019-20; May 15, 1913) B, LC, NY, NYPS.

The Railway valuation law.
(Railway age gazette, v.54: 397-98; Feb.28, 1913)

The Railway valuation law.
(Railway age gazette, v.54: 434; Mar.7, 1913)

Railway valuation law proposed. [Adamson bill]
(Railway record, v.4: Dec.7, 1912, p.4) B, ICC.

Railway valuation may cost \$25,000,000.
(Trade and transportation, v.16: Dec.1915: 8) B, H, ICC, LC, UI.

Railway valuation plans.
(Railway and engineering review, v.53: 727; Aug.2, 1913) B.

Railway world [Editorial]
Estimated cost of railway valuation.
(Railway world, v.58: 347; May 1914) B, H, HU, ICC, LC, NY, UI, UM, UP.

Railway world [Editorial]
The value of a physical valuation.
(Railway world, v.57: 263-65; Apr.1913) B, H, HU, ICC, LC, NY, UI, UM, UP.

Randall, J. B.
A complete camp train for a valuation party. Description of the manner in which four cars were equipped for use of engineers in the field.
(Railway age gazette, v.56: 1091-92; May 15, 1914)
Also in Railway gazette [London], v.21: 447-48; Oct.23, 1914.

Rapid rechainning for railroad appraisal.
(Engineering news, v.72: 304; Aug.6, 1914) B, LC, NY.

Recent progress in the federal valuation work. The methods are being revised and standardized and increased results secured in all departments.
(Railway age gazette, v.59: 569-71; Sept.24, 1915)

Rice, George.

[On the valuation of railways]

(National association of railway commissioners, Proceedings, 1910,
p.204-07) Found in most libraries.

Richardson, William.

H.R.21770. A bill to amend an act entitled "An act to regulate commerce",... Feb.24,1910. B,LC.

Authorizes Commission on its own motion to investigate and fix rates and classifications... Also directs Commission to investigate and fix value of railroad property.

Ripley, William Z.

Physical valuation of railways.

(Nation,v.86: 209; Mar.5,1908) LC,NY.

Road valuation rouses critics. Discuss work of Interstate commerce commission. Commission expected to ask Congress for \$3,000,000 appropriation for physical valuation work. Impracticability of work being proven. (Journal of commerce, Dec.2,1914, p.8,col.3) B,LC,NY.

Roads protest the costs of valuation. Say it would cost \$5,000,000 to supply way maps.

(Journal of commerce, Sept.15,1913, p.4,col.5) B,LC,NY,PCV.

Robinson, J. T.

H.R.155. A bill authorizing and directing the Interstate commerce commission to ascertain the present true value of every railroad and of all railroad property engaged in interstate commerce. Dec.2,1907.

Saturday evening post [Editorial]

Fifteen millions for what.

(Saturday evening post,v.186: Aug.30,1913: 20) B,LC,NY.

Comment on the federal valuation, the cost and possible results.

Say railroad value exceed capital. Valuation bill expected to exonerate carriers.

(Journal of commerce, Feb.27,1913, p.1,col.1) B,LC,NY.

Says valuation of roads is useless.

(Journal of commerce, Dec.29,1913, p.9,col.7) B,LC,NY,PCV.

Scientific American [Editorial]

Government valuation of railroads.

(Scientific American,v.109: Jul.19,1913: 46) ASCE,B,LC,NY.

Shepherd, Frank C.

Federal valuation of railroads.

(New England railroad club, Proceedings, Jan.11,1916, p.270-88) B.
Discussion, p.289-303.

Shotwell, Thomas C.

Railroad plan to sell out to United States. Agitation for physical valuation being fostered by the companies themselves.

(New York American, Apr.10,1911) B,NY.

Some phases of the American railway problem.

(Government, v.1: Jul.1907: 7-18) ASCE.

Valuation of railroads discussed.

Standing of engineering candidates [for positions with valuation commission]

(Railway age gazette, v.53: 991; Sept.21,1913)

State commissions want to be heard in valuation.

(Railway and engineering review, v.53: 618; Jun.28,1913)

Stillwell, Arthur E.

Mr. Stillwell on the expediency of valuation.

(Railway and engineering review, v.50: 1045; Nov.12,1910)

Extracts from remarks before Interstate commerce commission.

Stone and Webster public service journal [Editorial]

[Uselessness of railway valuation]

(Stone and Webster public service journal, v.15: 405-06; Dec.1914) B.

Suggestions as to inventory and information on railroad valuation.

(Railway and engineering review, v.53: 822; Aug.30,1913)

Taft, William Howard.

Speech of acceptance [of his nomination], delivered at Cincinnati, July 28,1908.

In his Presidential addresses and state papers. New York,1910. B,LC.

Physical valuation of railways, p.8-10.

Tangled theories of railway valuation.

(Engineering contracting, v.43: 567; Jun.30,1915) LC.

Task of valuing railroads of the United States will take from five to seven years.

(American shippers gazette, v.1: Aug.15,1913: 9) B.

Thom, Alfred Pembroke.

Federal valuation of railroads; advantage of location an important and controlling element of value. Letter to W. W. Finley... Washington, July 22nd,1913. [Washington,1913] 72 p. 8° B,LC. A14-1317.

Thorne, Clifford.

The national appraisal. Paper read at the Mississippi Valley states' conference, Jun.7,1913. [Des Moines?1913] 13 p. 8° ASCE,B.

Reprinted in Public service regulation, v.6:273-75; Jun.8,1913).

Thorne, Clifford.

[Remarks on federal valuation]

(National association of railway commissioners, Proceedings,1915, p.412-14) Found in most libraries.

Thorne, Clifford.

...Western advance rate case. In re advance in rates in Western classification territory. Brief and argument as to financial condition of railroads on behalf of the state and public service commissions of Minnesota [and other states] Chicago,1915. 289 p. 8° B,ICC,MassPS.

Discussion of valuation, p.262-78.

Before the Interstate commerce commission.

Trade and transportation [Editorial]

Railway valuation.

(Trade and transportation, v.14: 65-66; Apr.1913) B, H, ICC, LC, UI.

Traffic world [Editorial]

Task of valuation.

(Traffic world, v.14: 46; Jul.11, 1914) B, ICC, JC.

Traffic world [Editorial]

The valuation engineers. [Biographical sketches of the men retained by the Commission]

(Traffic world, v.11: 958-60; May 3, 1913) B, ICC, JC.

U. S. Congress. House.

[Discussion of amendment to Sundry civil appropriations bill providing for free transportation of persons and freight engaged in the federal valuation of railways.]

(Congressional record, v.51: 10273-75; Jun.11, 1914) B, LC.

U. S. Congress. House.

[Discussion of E. C. M. Rand's offer to make physical valuation of U.S. railways in 4 years for sum of \$5,197,000]

(Congressional record, v.51: 10799-800; Jun.20, 1914) B, LC, PCV.

U. S. Congress. House.

Physical valuation of railroads. [Discussion in the House.]

(Congressional record, v.49: 46-76; Dec.3, 1912) B, LC.

Daily edition, p.48-62.

U. S. Congress. Committee on appropriations.

Interstate commerce commission. Statements of Mr. James S. Harlan, Mr. George B. McGinty, secretary; Mr. C. A. Prouty, director of valuation, and Mr. George P. Graham, disbursing clerk. [Monday, Jan. 4, 1915] p.304-37. 8° [On the 1916 appropriation bill] B.

Appropriations necessary to complete the valuation work.

U. S. Congress. House. Committee on appropriations.

Sundry civil bill, 1915. Hearings... Washington, 1914. 1796 p.8° B, PCV.

"Physical valuation of railroad properties", statement of Director Prouty, p.479-89, 1733-35.

U. S. Congress. House. Committee on interstate and foreign commerce.

Hearings... on H.R.26986, physical valuation of railroad properties. Washington, 1911. 38 p. 8° B, LC, NY. 11-21242.

Statements of Hon. Martin B. Madden, Hon. Irvine L. Lenroot and Hon. W. D. Jamieson.

U. S. Congress. House. Committee on interstate and foreign commerce.

Investigation and report of property values, together with the status and control of stocks and bonds of carriers subject to the act to regulate commerce. Hearings... on H.R.12811, as to the details, methods, practicability, and costs of the investigation proposed. Feb.15 and 16, 1912. Washington, 1912. 46 p. 8° B, LC, NY. 12-35512

Physical valuation of railway property.

Valuation-90; Federal valuation

- U. S. Congress. Senate.
[Discussion of amendment to Sundry civil appropriations bill providing for free transportation of persons and freight engaged in the Federal valuation of railways.]
(Congressional record, v.51: 11801; Jul.8, 1914) B, LC.
- U. S. Congress. Senate.
Physical valuation of railroads. [Discussion on H.R.22593]
(Congressional record, v.49: 3794-3806; Feb.24, 1913) B, LC.
Daily ed., p.3907-13.
- U. S. Congress. Senate. Committee on interstate commerce.
Physical valuation of property of common carriers. Hearings...on H.R.22593, a bill...providing for physical valuation of the property of carriers...and securing information concerning their stocks and bonds and boards of directors. Feb.11, 1913-Feb.17, 1913. Washington, 1913. 139 p. 8° B, LC.
- U. S. Congress. House. Committee on interstate and foreign commerce.
Physical valuation of the property of carriers. Report [to accompany H.R.22593] Report no.477. 2 p. 8° B, LC. 62nd Cong., 2d sess.
- U. S. Congress. Senate. Committee on interstate commerce.
Physical valuation of property of common carriers. Hearings...on H.R.22593. Feb.11, 1913. Washington, 1913. 4 vols. 8° B, LC.
- U. S. Congress. Senate. Committee on interstate commerce.
Valuation of the several classes of property of common carriers. Report ...on H.R.22593... With hearings and index... Washington, 1913. 246 p. 8° Senate report 1290. 62nd Cong., 3d sess. ASCE, B, LC, NYPS. 13-35118
- U. S. Interstate commerce commission.
Conference between Board of engineers representing the Interstate commerce commission and committee of engineers representing the railroads in the United States. Washington, Oct.14 & 15, 1913. 45 p. 4° B.
- U. S. Interstate commerce commission.
Division of valuation.
In its Annual reports, 1914: pt.1: 61-64. 1915: pt.1: 60-66.
Found in most libraries.
- U. S. Interstate commerce commission.
Western rate advance case. I & S docket no.555. Decided Jul.30, 1915. [Washington, 1915] 35 I.C.C.497-681. B, ICC, LC, NY.
"Testimony upon the value of the carriers' property", p.527-30.
- U. S. Interstate commerce commission.
Physical valuation of railways.
In its Annual report, 1909, p.6. Found in most libraries.
Comment in Railway age gazette, v.48: 77; Jan.14, 1910.
See also its annual report, 1913, p.75-79.

- U. S. Interstate commerce commission.
Valuation circular no.1. Preliminary work by carriers. May 1,1914.
3 p. 8° B.
- U. S. Interstate commerce commission.
Valuation of railroad properties. Report on S.501. Mar.25,1908.
Series no.6. Washington,1908. 10 p. 8° B,JC,LC,NY,PCV. 8-35298
Contains letter of Henry C. Adams, May 24,1906, on cost and
necessity for federal valuation. A reply to letter of President
Roosevelt of May 18,1906, to the Interstate commerce commission.
- U. S. Interstate commerce commission.
Valuation of railroad property.
In its Annual report, 1903, p.26-32; 1907, p.149-50; 1908, p.83-85;
1910, p.37. Found in most libraries.
- U. S. Interstate commerce commission.
Valuation orders. ASCE,B,LC. 15-26215.
No.1. Specifications for maps and profiles... 1st issue. Feb.1,1914.
Comment in Engineering record,v.68:282;Sept.13,1913; v.69:234;
Feb.21,1914. Also Traffic world,v.14:23;Jul.4,1913.
No.2. Abandoned property. 1 p. 8°
No.3. Regulations to govern the recording and reporting of all ex-
tensions and improvements. 1st issue. Effective Jul.1,1914.
8 p. 8°
No.4. Inventory of materials and supplies. Jun.25,1914. 1 p. 8°
No.5. Modifying and supplemental order [re May Order of Jan.12,1914]
Nov.21,1914. 1 p. 8°
No.6. Regulations modifying and supplementing no.1. Effective
Nov.21,1914. 5 p. 8°
No.7. Order, instructions, and forms pertaining to schedules of land.
Nov.21,1914. 8 p. forms. 8° 15-26068.
No.8. Regulations and sample forms to govern the recording and re-
porting of register of equipment and original cost to date by
common carriers. 1st issue. Effective Nov.21,1914. Forms.
No.9. Transportation of employees, supplies and cars of the Valua-
tion Division. Dec.14,1914. 1 p. 4°
--Supplement no.1. Fixing charges for cars. 1 p. 4°
Jun.2,1915.
No.10. Modifying and supplemental order. Abandoned property.
Dec.23,1914. 1 p. 8°
No.11. Order, instructions, and form pertaining to an inventory of
records... Jan.21,1915. 8 p. form. 8°
No.12. Industrial tracks. Jan.21,1915. 1 p. form. 8°
No.13. Schedules made by carriers. Feb.9,1915. 1 p. 8°
No.14. Order, instructions and forms pertaining to purchases of
materials, prices paid, and rates of compensation paid for
labor... Effective Feb.9,1915. Forms. 4°
No.15. Order, instructions and form pertaining to privileges given
and leases made by steam railroads... Mar.8,1915. 5 p. form.
No.16. Order and instructions pertaining to aids, gifts, grants and
donations... Mar.30,1915. 2 p. 8°
No.17. Order, instructions and forms pertaining to purchases of
materials, prices paid, and rates of compensation paid for
labor... telegraph companies. Effective May 5,1915. Forms.
No.18. Order, instructions and forms pertaining to purchases of
materials, prices paid, and rates of compensation paid for

[See next page]

Valuation; Federal valuation cost.)

U. S. Interstate commerce commission.

Valuation orders (cont.) No. 18 cont.

labor...telephone companies. Effective May 5, 1915. Forms.

No. 19. Order, instructions, and forms relating to purchases of materials, prices paid, and rates of compensation paid for labor, pertaining to telegraph and telephone property, to be filed...by steam railway common carriers. Effective May 5, 1915. Forms. 4°

No. 20. Corporate history. May 13, 1915. 2 p. 8°

U. S. Laws, statutes, etc.

Act to regulate commerce. Approved Feb. 4, 1887.

In U. S. Interstate commerce commission. 2d annual report, Dec. 1, 1888, p. 73-79. Found in most libraries.

Section 20 reads in part that "The Commission is hereby authorized to require reports from all common carriers subject to the provisions of this act...reports of...the cost and value of the carriers' property, franchises and equipment."

U. S. Laws, statutes, etc.

An act to amend an act entitled "An act to regulate commerce", approved February 4, 1887, and all acts amendatory thereof by providing for a valuation of the several classes of property of carriers subject thereto and securing information concerning their stocks, bonds and other securities. [Washington, 1913] 4 p. 8° B, LC, NY, NYPS.

Text and comment in:

Commercial and financial chronicle, v. 96:598; Mar. 1, 1913;

v. 96:833-34; Mar. 22, 1913.

Editorial, p. 820-21.

Engineering news, v. 69:482; Mar. 6, 1913. ASCE, LC, NY.

In Hiram Glass: State and national statutes affecting Texas railroads. Austin, [1914] p. 213-16. B.

The Valuation bug.

(Railway review, v. 58: 534-35; Apr. 15, 1916)

Valuation conference. [May 27, 1915]

(Traffic world, v. 15: 1248-49; Jun. 5, 1915) B, ICC.

Valuation conference in Washington, March 22.

(Engineering record, v. 71: 324-25; Mar. 13, 1915) LC, NY.

Valuation in serious doubt. Curious political situation arrests plan's progress.

(Journal of commerce, Mar. 30, 1912, p. 9, col. 5) B, LC, NY.

Valuation may cost over \$70,000,000. Expense of making estimates rapidly increasing. Railway men severe in criticism.

(Journal of commerce, Apr. 18, 1914, p. 9, col. 2) B, LC, NY, PCV.

Valuation-93; Federal valuation-cont.)

Valuation of railroads.

Monthly transportation register, v.1: Jan.-Feb.1916, p.8) B.
Account of progress based on Interstate commerce commission report.

The Valuation of railroads.

(Ohio law review, v.12: Apr.6, 1914: 1-2) LC.

The "Valuation" of railroads.

(State topics, v.4: 12-13; Jun.2d, 1913) B, LC.

Valuation of railroads.

(Traffic world, v.16: 726-27; Oct.2, 1915) B, ICC.
Conference on valuation Sept.30th.

Valuation of railroads.

(Traffic world, v.16: 756-58; Oct.9, 1915) B, ICC.

Valuation of railroads as a basis for reasonable rates. Work of finding out railroad costs difficult, but the Interstate commerce commission is not dazed by its duties.

(Wall street journal, Mar.19, 1913, p.2, col.5)

Valuation of railroads soon to begin.

(Southern lumberman, v.70: Aug.23, 1913, p.26) B.

Valuation of railroads to cost U. S. \$11,000,000 Tremendous task of the Interstate commerce commission will be commenced on May 4...

(Washington post, Mar.16, 1913) B.

Valuation of railway properties.

(Railroad herald, v.18: 87; May 1913) B, ICC.

The Valuation of railways.

(Railroad age gazette, v.46: 173-76, 219-22, 261-62, 312-14; Jan.22, 29, Feb.5, 12, 1909)

The Valuation of railways.

(Youth's companion, v.88: 258; May 14, 1914) LC, PCV.

Valuation of railways by the government.

(Railway age gazette, v.54: 986; May 2, 1913)

Valuation proceeding.

(Railway and engineering review, v.53: 1073; Nov.22, 1913)

Valuation to cost millions, but no one knows how many. Estimates run from \$3,000,000 to \$20,000,000, of which roads must pay more than half.

(Wall street journal, Feb.12, 1914, p.7, col.5) B, LC, NY.

Valuing the railroads.

(Bridgeport [Conn.] Standard, May 22, 1913) B.

Wall street journal [Editorial]

LaFollette's valuation bill.

(Wall street journal, Feb.26, 1913, p.1, col.2) B, LC, NY.

- Wall street journal [Editorial]
Fair play for the railroads.
(Wall street journal, Nov.25,1914, p.4,col.2) B,LC,NY.
- Wall street journal [Editorial]
Our swelling valuation budget.
(Wall street journal, Jul.24,1915, p.1,col.2) B,LC,NY,PCV.
- Wall street journal [Editorial]
Physical valuation.
(Wall street journal, Mar.1,1913) B,LC,NY.
- Wall street journal [Editorial]
Railroad valuation.
(Wall street journal, May 12,1914, p.1,col.2) B,LC,NY,PCV.
- Wall street journal [Editorial]
Railroad valuation.
(Wall street journal, Apr.29,1913, p.1,col.2) B,LC,NY.
- Wall street journal [Editorial]
Railroad valuation.
(Wall Street journal, Dec.12,1912, p.1,col.2) B,LC,NY.
- Wall street journal [Editorial]
Railroad valuation.
(Wall street journal, Oct.2,1915, p.1,col.2) B,LC,NY,PCV.
- Wall street journal [Editorial]
A sidelight on railroad valuation.
(Wall street journal, Jun.25,1913, p.1,col.2) B,LC,NY.
- Wall street journal [Editorial]
Valuation and business prudence.
(Wall street journal, Nov.30,1914, p.1,col.2) B,LC,NY,PCV.
- Wall street journal [Editorial]
What is railroad valuation worth?
(Wall street journal, Feb.26,1914, p.1,col.2) B,LC,NY,PCV.
- Washington post [Editorial]
Railroad history. [Comment on valuation law.]
(Washington post, Mar.14,1913) B.
- Welliver, Judson C.
Making a valuation of our railways.
(American review of reviews,v.48: 208-13; Aug.1913) B,LC,NY.
- Welliver, Judson C.
Many lines now favor valuation of railways. Determined fight to be made against continuance and completion of big task, but it is believed most roads want it.
(Washington times, Jun.1,1915, p.10, col.2-3) B.

Valuation-95; Federal valuation-cont.)

Welliver, Judson C.

Uncle Sam out on big railroad hunt. Prouty directs army of 1,200 in search for actual property.

(American shippers' gazette, v.2: Nov.15, 1913: 13-14) B.

Wendt, Edwin F.

Address ... at the 15th annual convention [of the American railway engineering association]. Mar.17, 1914. Chicago. 22 p. 8^o B, PCV.

"Valuation of common carriers", p.13.

Abstract in Engineering news, v.71: 801-02; Mar.26, 1914. B, LC, NY.

What it costs to value railroads.

(Literary digest, v.50: 450; Feb.27, 1915) B, LC, NY.

Will endeavor to ascertain the physical valuation of railroads.

(Santa Fe magazine, v.7: Apr.1913: 73-74) B, LC, NY.

Will undertake physical valuation of railroads. LaFollette-Adamson bill.

(Southern lumberman, v.69: Mar.29, 1913: 25) B.

Wilgus, William John.

Physical valuation of railroads. [New York, 1914] p.203-345.

B, NY, Gros.

A14-1039.

Paper before American society of civil engineers, Oct.1, 1913.

See Transactions of the Society, v.39: 1109-29; May 1913.

Williams, William Henry.

Physical valuation subject to criticism.

(Journal of commerce, May 5, 1911) B, LC, NY.

Woodlock, Thomas F.

The choice. Shall the private ownership of railroads under government supervision be continued?

(New York times annalist, v.1: 712; Jun.23, 1913) B, LC, NY.

Work of valuing the country's railroads. Interstate commerce commission reports on progress...

(Journal of commerce, Dec.22, 1915, p.4, col.1-2) B, LC, NY.

World's work [Editorial]

The physical valuation of railroads.

(World's work, v.26: 265-66; Jul.1913) B, LC, NY.

Wright, J. Bodine.

Ratings for valuation engineers.

(Engineering record; Dec.20, 1913) LC, NY, NYPS.

Wyman, Bruce.

The task of valuing the railways. Vaguely blazed wilderness into which Congress sends surveyors at \$15,000,000 cost.

(Boston evening transcript, Aug.9, 1913) B.

(valuation-96; Federal valuation-cont.)

Forms and methods.

Appraising abandoned railroad property: Suggestions from Presidents' conference committee as to proper way to schedule it for federal valuation.

(Engineering record, v.70: 502; Nov.7, 1914) ASCE, LC, NY, NYPS.

Computation for cross section areas.

(Railway age gazette, v.57: 1141; Dec.18, 1914)

Edgerton, H. H.

Railroad valuation - Valuation forms. Second paper.

(Railway engineering, v.30: 5-12; Jan.1915) B, PCV.

Gillette, Halbert P.

Handbook of cost data for contractors and engineers; a reference book giving methods of construction and actual costs of materials and labor on numerous engineering works. 2d ed. Chicago & New York, Myron C. Clark pub.co., 1910. xxiv, 1854 p. 8° LC, PCV. 10-12436

Hulme, Thomas W.

Suggestions as to inventory and information to be obtained under the federal valuation act... May 1913. 1 sheet. B, PCV.

Instructions to field parties on federal valuation.

(Railway age gazette, v.56: 329; Feb.13, 1914)

Jurgensen, Delbert F.

Form proposed for federal valuation report.

(Engineering record, v.72: 484-85; Oct.16, 1915) ASCE, LC, NY.

Jurgensen, Delbert F.

Suggested form of inventory for valuation of common carrier property. (Association of engineering societies, Journal, v.55: 129-38; Oct.1915) ASCE.

Klotz, Robert E.

Handy book-form data sheet for valuation work.

(Engineering news, v.74: 794; Oct.21, 1915) ASCE, B, ICC, LC, NY, PCV.

Marshall, F. T.

Calculating cross section areas on railroad valuation work.

(Railway age gazette, v.59: 29; Jul.2, 1915)

Old construction data.

(Railway age gazette, v.57: 580; Sept.25, 1914)

Presidents' conference committee.

Federal valuation of the railroads in the United States. General instructions for the compilation of cost data in connection with engineering. [etc.] Mar.1914. 15 leaves. B, PCV.

Presidents' conference committee.

General suggestions for railroad valuation.

(Electric railway journal, v.45: 658; Oct.4, 1913) B, PRT.

4.

() . . .

12

Presidents' conference committee.

Instructions to office and field engineers and all other interested parties relative to study of hidden and extraordinary quantities and special features of construction not visible on a field inspection...

Jun.18,1914. 23 p. 4° ASCE,B,PCV.

Presidents' conference committee.

Tentative draft of instructions to field parties as submitted to the engineering board of the Interstate commerce commission, December 17, 1913, by the committee of engineers representing the Presidents' conference committee... Philadelphia, January 1914. 20 p. 4° B,PCV.

Railway and engineering review [Editorial]

Maps for railroad valuation.

(Railway and engineering review,v.53: 1021-22; Nov.1,1913)

Revised specifications for valuation maps.

(Railway age gazette,v.55: 716; Oct.17,1913)

Baunders, H. L.

Railway valuation office index and file system.

(Engineering news,v.74: 894-96; Nov.4,1915) ASCE,LC,NY.

Scheduling land for federal valuation. Railroad committee presents analysis of problem, offering general suggestions together with three schedule forms.

(Engineering record,v.70: 531-32; Nov.14,1915) B,LC,NY,PCV.

Specifications for maps and profiles for federal valuation of railroads.

Objections by carriers to tentative stipulations by Interstate commerce commission, with proposed amendments and general suggestions.

(Engineering record,v.68: 292; Sept.13,1914) B,LC,NY.

S. Interstate commerce commission.

...Instructions for bridge field parties... Division of valuation, Washington,1914. 16 p. 8° ASCE,B,ICC,PCV. 1st tentative draft.

S. Interstate commerce commission.

...Instructions for building field parties of the Interstate commerce commission. Division of valuation. Washington,1914. 12 p. 8° ASCE,B,ICC,LC. 1st tentative draft. 14-21485

S. Interstate commerce commission.

...Instructions for field work of the mechanical department... Washington, 1914. 17 p. 8° ASCE,B,ICC. 1st tentative draft.

Sr. Interstate commerce commission.

Instructions for field work of the mechanical and electrical sections of the Division of valuation... Washington,1915. 22 p. 8° B,LC.

15-22927

S. Interstate commerce commission.

...Instructions for field work of the signal branch of the engineering section of the Interstate commerce commission. Division of valuation. Washington,1916. 10 p. 8° B,ICC. A16-200.

1st tentative draft

Valuation-98; Federal valuation-cont.)
Forms and methods.

U. S. Interstate commerce commission.

...Instructions for roadway and track field parties of the Interstate commerce commission. Division of valuation. Washington, 1914.

13 p. 8° 1st tentative draft. ASCE, B, LC. 14-30412

U. S. Interstate commerce commission.

Instructions for field work of the roadway and track department...

Washington, 1914. 18 p. 8° 2nd tentative draft. ASCE, B, .

Abstract, Railway age gazette, v. 58: 62-64; Jan. 8, 1915.

Editorial, p. 44.

Engineering record, v. 70: 638-40; Dec. 12, 1914.

ASCE, LC, NY.

U. S. Interstate commerce commission.

...Order, instructions and forms pertaining to schedules of land to be filed with the Interstate commerce commission by common carriers. November 21, 1914. Washington, 1914. 8 p. fold. forms. 8° B, ICC, LC.

Valuation order no. 7. 15-26068.

U. S. Interstate commerce commission.

Maps and profiles for railroad valuation.

(Railway and engineering review, v. 53: 774-76; Aug. 16, 1913) AS

Tentative draft.

See also Engineering record, v. 68: 292; Sept. 13, 1913. LC, NY.

U. S. Interstate commerce commission.

Specifications for maps and profiles... First issue. Effective on February 1, 1914. Washington, 1914. 23 p. foldmaps. 8° 14-30180.

ASCE, B, LC.

Abstract in Engineering record, v. 69: 234; Feb. 21, 1914. LC, NY.

Valuation inventories called for.

(Railway age gazette, v. 58: 482; Mar. 12, 1915)

Wash borings aid in railroad valuation work.

(Engineering record, v. 71: 776; Jun. 19, 1915) LC, NY.

STATE VALUATIONS

Utilities publication committee.

"Railroads" and "Valuation". Reprint from 1915 Annual digest of Public utilities reports annotated... [Rochester? N.Y., Lawyers co-operative pub.co., 1916] p.300-05, 556-602. 8° B.

Full reports of state valuation cases are to be found in the Public utilities reports annotated, and in the Official public service reports, which were merged under the name of the former in June 1916. The Public utilities reports annotated are published by the Lawyers co-operative publishing company. Information concerning them is supplied by the Utilities publication committee, New York City.

State commission decisions in public utility rate cases are digested in Rate Research, the weekly publication of the Rate Research Committee of the National Electric Light Association, Chicago. This periodical also notes current publications and magazine articles relating to public utilities and rates.

Appraised value of the railways in five states and the probable cost of reproducing all railways in America.

(Engineering contracting, v.34:89; Aug.3, 1910) ASCE, PCV.

The Assignment of valuation of facilities to more than one state.

(Engineering and contracting, v.39: 726; Jun.25, 1913) ASCE, B, NYPS.

Basis of valuation as between intrastate and interstate business.

(Railway age gazette, v.46: 319; Feb.12, 1909)

Bowman, Harold M.

State reports relative to railway valuations.

In U.S. Bureau of the census. Commercial valuation of railway operating property in the United States, Washington, 1905. Bulletin 21, p.62-66. ASCE, B, CU, ICC, LC, NYPS, PCV, I. 9-5920.

Abstract in Railroad gazette, v.39:226-23; Sept.8, 1905.

Bryant, H. H.

Division on use basis. Assignment of valuation of railroad facilities to more than one state. Abstract of paper at Des Moines conference on valuation, June 1913.

(Public service regulation, v.2: 406-07; Aug.1913) B, UI.

Engineering news [Editorial]

Valuation and inspection of public service corporation properties by engineers.

(Engineering news, v.61: 244; Mar.4, 1909) B, LC, NY.

Comment on state railway and utility valuations.

Hansel, Charles.

State valuation of railroads. Some of the problems.

(North American review, v.185: 485-94; Jul.5, 1907) B, LC, NY, NYPS.

Comment in Railway age, v.44:71-72; Jul.19, 1907; Reply by Mr. Hansel

Railway age, v.44:281-82; Aug.30, 1907; editorial comment, p.276-77;

Comment by Carl Tombo, Railway age, v.44:348; Sept.13, 1907.

Valuation-100) State valuations-cont.)

Miller, Darius.

State valuation of railways.

(Railway and engineering review, v.50: 1027-28; Nov.5, 1910)

Statements before Interstate commerce commission during
rate hearings.

Pomeroy, L. S.

The state railway commissions and valuation.

[Letter to editor]

(Railway age gazette, v.60: 1319; Jun.16, 1916)

State railroad valuations.

(Wall street journal, Aug.4, 1910) B, LC, NY.

Thelen, Max.

Report on leading railroad and public service commissions... Sacra-
mento, 1911. vi, 98 p. 3° ASCE, B, LC, PCV. 11-33166

Valuation of railroads: In Oregon, p.3-4; In Washington, p.10-11;
In Nebraska, p.20-22; In Minnesota, p.23-29; In Wisconsin, p.36-37;
In New York, p.50; In Texas, p.84-85.

This report is reprinted in California. Laws, statutes, etc.

Public utilities act of California... Compiled by Eugene R.

Hallett, ... [San Francisco co, 1912] p.35-154. 12-33360

B, LC, PCV.

Thompson, Slason.

Railway physical valuation. Five states show excess over capitaliza-
tion of \$142,000,000.

(Journal of commerce, Dec.10, 1911) B, LC, NY.

See also: Individual companies.

CALIFORNIA

California. Board of railroad commissioners.

Annual report. 1911-1914. B,CU,FJL,H,ICC,JC,LC,LAPL,MIT,NY,PF,
StLPL,UC,UI,UW. 9-14670

Each of the annual reports published since the enactment of the Public utilities act of 1912 gives in its chapter on "Engineering" the methods and results of the work of its Engineering department in the valuation of railroads and other utilities.

In the report for the year ended June 30,1914 are tables, p.92-97, showing railroad valuations begun and completed by the Commission up to June 30,1914.

Lists of companies valued are in the Indices.

California. Laws, statutes, etc.

Public utilities act (amended April 24,1915) (Effective Aug.7,1915)
...and acts of legislation of 1915 affecting public utilities.

[Sacramento],1915. 64 p. 8° B,LC. 15-27349

Power to ascertain value of utilities, p.27.

California. Laws, statutes, etc.

Public utilities act of California. Compiled by Eugene R.Hallett,...
[San Francisco,1912] 299 p. 8° B,LC,PCV. 12-33360.

Physical valuation, procedure,p.233.

California. Railroad commission.

Instructions to assistant engineers for inspecting railway property
for inventory and appraisal.

(Engineering and contracting,v.37: 619; May 29,1912) ASCE,NYPS,PCV.

California. Railroad commission.

Rules of practice and procedure of the Railroad commission...

Sacramento, 1912. 25 p. 8° B,LC,PCV. 12-33284

Rule VIII: Value of property of public utilities, p.11.

California. State board of equalization.

Special report...on the relative burden of state and local taxes in
1912. Sacramento, 1913. 55 p. 8° B,LC. 13-33042.

"General discussion of methods of valuation for public service
corporations", p.22-33.

Electric railway journal [Editorial]

Railway valuation in California.

(Electric railway journal,v.40: 1015; Nov.16,1912) B,PRT.

Railway valuation in California.

(Railway and engineering review,v.53: 148; Feb.15,1913)

Wells, Walter Melvin.

Right of way multiples in California.

(Engineering contracting,v.40: 189-93, 212-17, 233-36; Aug.13,20,27,
1913) LC,PCV,NYPS. Editorial comment,p.169.

IDAHO

Idaho. Laws, statutes, etc.

Public utilities act, 1913.

In Idaho. Public utilities commission, 1st report, 1914, p. 210-38. B.

Power of commission to make valuations of property, secs. 45 & 66.

ILLINOIS

Illinois. Public utilities commission.

Annual report, 1915. [1st annual report]

15-27449.

Found in most libraries.

"Valuation work", p. 30.

KANSAS

Kansas. Board of railroad assessors.

Physical valuation of railroads for rate-making purposes. Topeka, 1908. 29 p. 8° UI.

Kansas. Public utilities commission.

Kansas railroad and public utilities law as it concerns the Public utilities commission. Compiled by John Marshall, attorney... July 1, 1911. Topeka, 1911. 123 p. 8° B, LC. 11-23859

"Ascertaining cost of construction", sec. 251.

---1913 edition, 187 p. 8° B, LC. 13-33280

See page 106.

Kansas. Public utilities commission.

Report, 1911/12-1912/13. [1st & 2nd]

14-31059

Found in most libraries.

In first report: Physical appraisal undertaken, p. 9.

In second report: Report on appraisal by T.J. Strickler, engineer, p. 15-16.

Railroad age gazette [Editorial]

Some neglected factors of fair valuation.

(Railroad age gazette, v. 46: 441-42; Mar. 5, 1909)

Discussion of the "fair valuation" with express reference to differences of opinion between the Governor of Kansas and the Kansas Commission.

Valuation of Kansas railways.

(Railway age gazette, v. 55: 424; Sept. 5, 1913)

Valuation of railways in Kansas.

(Railway age, v. 45: 777; May 29, 1908)

Witt, Carl C.

Kansas Railway valuation. Report of the work of the engineering department, Public utilities commission. To Nov. 1, 1912.

(Public service regulation, v. 2: 217-20; May 1913) B, UI.

Partly reprinted in Railway library, 1912: 147-50.

ASCE, B, CU, FJL, Hh, ICC, JC, LC, McGU, NYPS, SU, UC, UP, UW, Y.

MAINE

Maine. Public utilities commission.

Physical valuation.

In its First annual report, 1915, vol. 1, p. 39.

B.

MASSACHUSETTS

Thompson, Slason.

Physical valuation of railways. The appraisal in Massachusetts.
Valuation of Canadian railways.

In The Railway library, 1910, p.395-99. Found in most libraries.

MICHIGAN

Adams, Henry Carter.

Michigan railroad appraisal. Valuation of non-physical elements of railway property.

In U.S. Bureau of the census. Commercial valuation of railway operating property in the United States, 1904. Bulletin 21, p.78-82. 9-5920
ASCE, B, CU, ICC, LC, NYPS, PCV, Y.

Adams, Henry Carter.

Testimony [on methods of appraisal]

In U.S. Industrial commission. Report on transportation. Vol. IX of the Commission's reports. Washington, 1901, p.373-87. 4-18094/6
B, BPL, CU, HU, LC, Y. Abstract, p. CLXXXIX

Uniformity of taxation; Taxation and valuation of railroads in Michigan; Valuation of railroad property by national government.

Cooley, Mortimer E.

[Michigan appraisal]

(Engineering news, Dec. 20, 1900) LC, NY.

Cooley, Mortimer E.

Valuation of physical properties.

(Michigan political science association, Publications, v.4, no.4, p.65-72; Jun. 1901) ASCE, B, NYPS, PCV.

Also in Bulletin 21 of the U.S. Bureau of the Census, p.76-78.

Expert valuation of railway and other corporate property in Michigan.

(Engineering news, v.44: 430-35; Dec. 20, 1900) ASCE, B, LC, NY, NYPS, PCV.

Hedrick, Wilbur Olin.

The history of railroad taxation in Michigan. Lansing, 1912.

69 p. 8° AnhC, B, JC, LC, StLPL, UCal, KansSL 12-33167

Valuation of railroads in Michigan, p.44-49.

Bibliography, p.69.

The Michigan plan of determining the value of railways.

(Railway age, v.31: 159; Mar. 1, 1901)

1943

1. 1. 1943

1. 1. 1943

1. 1. 1943

1. 1. 1943

1. 1. 1943

1. 1. 1943

1. 1. 1943

1. 1. 1943

MINNESOTA

Cutler, A. S.

Valuation of railroad property in Minnesota.

(University of Minnesota, Engineers' society, Year book, April 1908,
p.69-77) ASCE,B,NYPS,PCV.

Forms used in compiling information in the 1906 appraisal of the railways
of Minnesota.

(Engineering and contracting, v.37: 52-56; Jan.10,1912) ASCE,B,NYPS.

Jurgensen, Delbert Fræderick.

The Minnesota commission's valuation forms.

(Public service regulation, v.1: 301-02; May 1912) ASCE,B.

Minnesota. Railroad and warehouse commission.

Valuation of railroads in Minnesota.

In its 22nd annual report, 1906, p.16-17. Found in most libraries.

In its 23rd annual report, 1907, p.14-20. " " " "

In its 24th annual report, 1908, p.12-16. " " " "

Abstract in Railway age gazette, v.46:225; Jan.29,1909.

Engineering-contracting, v.31:172; Mar.3,1909.

Railway and engineering review, v.49:227; Mar.13,1909.

A supplement to this report consists of Report of Dwight C.Morgan,
engineer...on Minnesota railroad appraisal, Jun.30,1907.

[St.Paul,1908] 158 p. 8° B,JC,LC,NYPS,PCV.

Comment in Railroad age gazette, v.46:269-72; Feb.5,1909.

See also report of the commission for 1910, containing findings and
report on rate cases by Charles E. Otis, including valuations of
property devoted to public service, p.94. Found in most libraries.

See also report of the commission Nov.30,1915, p.30-31.

Minnesota. Legislature. Senate. Committee appointed to investigate the
value and cost of operation of railroads in Minnesota.

Report... [St.Paul,1907] 17 p. 8°

A16-633

Found in most libraries.

Railroad age gazette [Editorial]

Minnesota valuation of railways.

(Railroad age gazette, v.46: 245-47; Feb.5,1909)

Robinson, Harry Perry.

Our railroads; being a statement of the value and earnings of the
railroads of the western states... St.Paul,1891. 45 p. 8°

B,JC,

JC card 77734

Y has edition St.Paul,1890, 41 p. 8°

Valuation and earnings of the railways in Minnesota.

(Railway age, v.43: 672-73; Apr.26,1907)

Valuation of Minnesota railways.

(Railway age, v.44: 510; Oct.11,1907)

Valuation of railways in Minnesota.

(Railway age, v.44: 877-80; Dec.20,1907)

Virtue, G. O.

The Minnesota railway valuation.

(Quarterly journal of economics, v.23: 242-47; May 1909) ASCE,B,LC,NY,PCV

MISSOURI

Missouri. Public service commission.

Annual reports. 1st, 1913. Found in most libraries. 14-31189
The work of the engineering department in appraising public
utilities: 1913 report, p.32; 1914 report, p.30.

Missouri. Public service commission.

... Report of miscellaneous orders, authorities, accidents, inspections, and conference rulings... Jefferson City, [1915?] B, LC.

Part IX: In the matter of the valuation of 15-27462

1. Common carriers, railroads, street railroads.
2. Gas corporations, electrical corporations [etc]
3. Telephone corporations, telegraph corporations.

Missouri. Public service commission.

Reports. 1915- B, LC. 15-27463
[Reports of valuation cases, see index.]

Missouri. Public service commission.

Rules of practice and procedure and forms governing matters
before the Commission. Effective May 1, 1913. Jefferson City, [1913]
35 p. 8° B.

Rule XI: Value of property of public utilities.

Valuation of public utilities in Missouri.

(Railroad age gazette, v.45: 725; Aug. 14, 1908)

NEBRASKA

Gerber, C. H.

The physical valuation department of the Nebraska state railway commission.

(Engineering news, v.68: 300-01; Aug. 15, 1912) B, LC, NY.

Hurd, E. C.

Organization for and methods and results of physical valuation in Nebraska.

(Engineering - contracting, v.36: 694-96; Dec. 27, 1911) B, PCV.

Another article with same title in Engineering-contracting, v.38:
136-40; Jul. 31, 1912) ASCE, B, NYPS.

See also the issue of this periodical for Aug. 21, 1912, p.221.

Hurd, E. C.

Re-appraisal of railway property in Nebraska. A brief review of the physical valuation of steam railways made by the State railway commission.

(Railway age gazette, v.56: 275-79; Feb. 6, 1914)

Hurd, E. C.

[Report to Nebraska state railway commission on physical valuation of railways in Nebraska.]

In Nebraska. State railway commission. 4th annual report, 1911, p.446-99.
B, FJL, H, ICC, JC, LC, NY, Omaha PL, UC, UI, UNeb.

Nebraska. Railway commission

State railway valuation. Nebraska commission reports progress on

RR-Valuation-106; State valuations-cont.)

Nebraska-cont.

Nebraska. State railway commission.

Physical valuation.

In its 2nd annual report, 1909, p.28-31. B, FJL, H, ICC, IndSL, LC, NY,
OmahaPL, StLPL, UC, UI, UNeb

Comment in Railroad age gazette, v.47:1206; Dec.17, 1909, by
E.C.Hurd.

In its 3rd annual report, 1910: 22-25. B, FJL, H, ICC, LC, NY, NYPS,
OmahaPL, StLPL, UC, UI, UNeb.

In its Annual report, 1911, p.446-99. B, FJL, H, ICC, JC, LC, NY,
OmahaPL, UC, UI, UNeb.

Abstract in Public service regulation, v.1:444-46; Jul.1912. UI.

In its Annual report, 1912, p.355-76. (also p.12-13)

B, FJL, H, ICC, LC, NY, OmahaPL, UC, UI, UNeb.

Abstract in Public service regulation, v.2:341-42; Jul.1913. B, UI.

In its Annual report, 1914, p.629-54. B, FJL, H, ICC, LC, NY, OmahaPL,
UC, UI, UNeb.

Physical valuation work in Nebraska. Watched closely in other states.
Statement covering the various phases of the work issued. Points
covered by valuation.

(Railway record, v.4: Sept.14, 1912: 16) B, ICC, PCV.

Railway age [Editorial]

Valuation of railway property - the Nebraska method.

(Railway age, v.37: 1219; Jun.24, 1904)

Valuation in Nebraska.

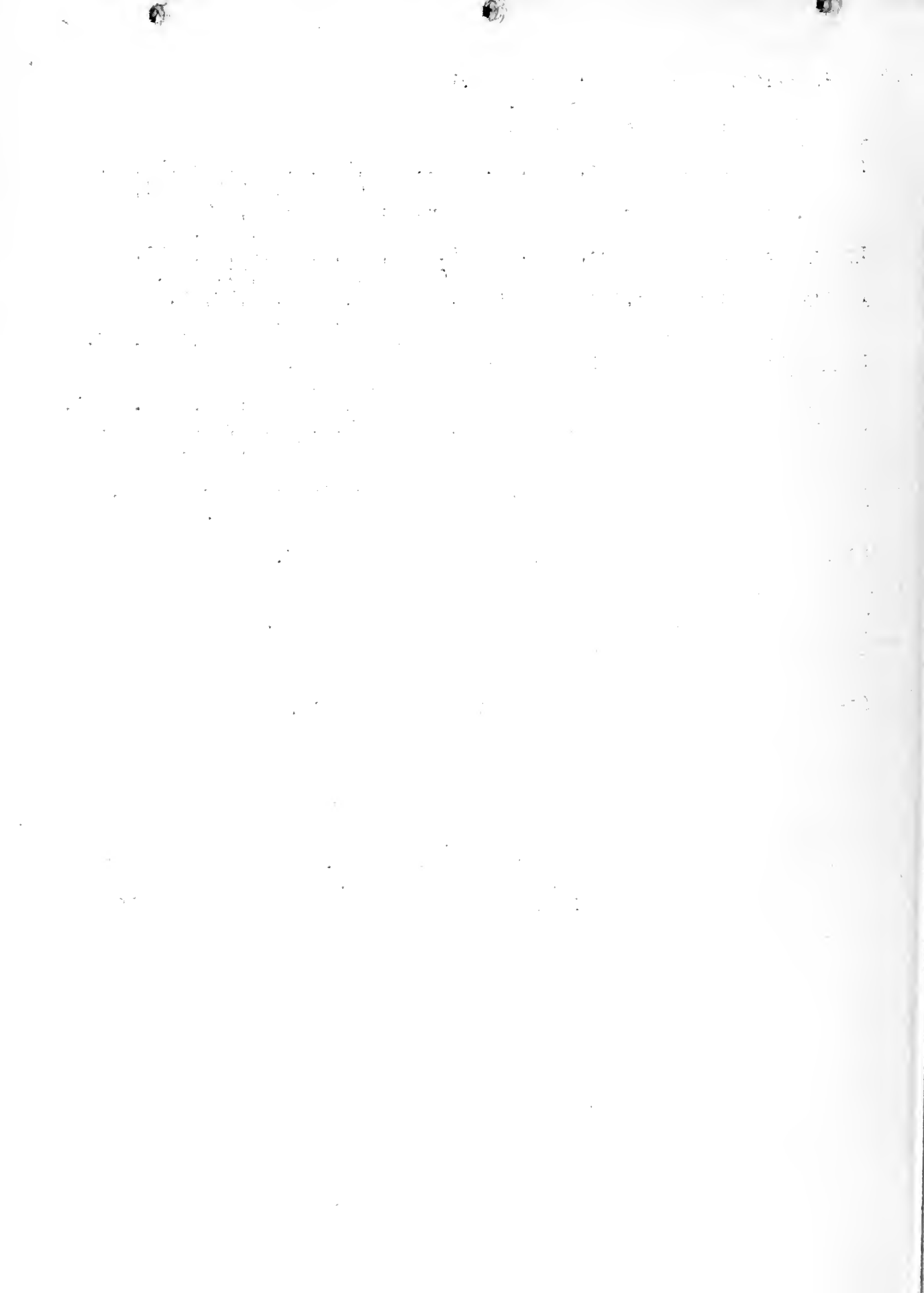
(Traffic world, v.13: 627; Mar.22, 1914) B, ICC, JC.

NEW HAMPSHIRE

New Hampshire. Public service commission.

Report...on an investigation of railroad rates. Conducted under the
provisions of chapter 196 of the laws of 1911. [Concord, 1912]

vi, 377 p. 8° ASCE, B, IowaU, UMinn. A12-1710.



NEW JERSEY

Hansel, Charles.

Report on revaluation of railroads and canals, New Jersey. 1911.
Trenton, 1912. 465 p. 8° 12-33373
ASCE, B, ClevePL, JC, LC, NewarkPL, NYPS, PCV, PF.

Hansel, Charles.

Valuation of railroads in New Jersey.
(Engineering record, v.63: 592; May 27, 1911) ASCE, NYPS, PCV, LC, NY.
Extract and comment, Engineering-contracting, v.35:701; Jun.21, 1911.
B, NYPS, PCV.

New Jersey. Board to re-appraise railroads and canals.

Message of the governor transmitting to the Legislature
a "progress report"..., Mar.9, 1910. Trenton, 1910. 42 p. 8°
ASCE, B, LC, PCV. 10-33226

New Jersey. Governor (Fort)

Message, Jan.6, 1911, on the revaluation of railroads.
In New Jersey. Legislature. Senate. Journal, 1911, p.48-51. B, NJSL

Railway and engineering review [Editorial]

Valuation of railroad property in New Jersey.
(Railway and engineering review, v.50: 391-92; Apr.16, 1910)

Railway appraisal in New Jersey.

(Railway and engineering review, v.50: 1125; Dec.10, 1910)

Valuation of railroads in New Jersey. Methods adopted by Charles Hansel
to ascertain value in accordance with the statute; results obtained
by the work.

(Railway age gazette, v.53: 243-46; Aug.9, 1912)

NEW YORK

Whitten, Robert Harvey.

Valuation decisions of the New York public service commission, first
district.

In National association of railway commissioners, Proceedings, 1913,
p.393-433. Found in most libraries.

OHIO

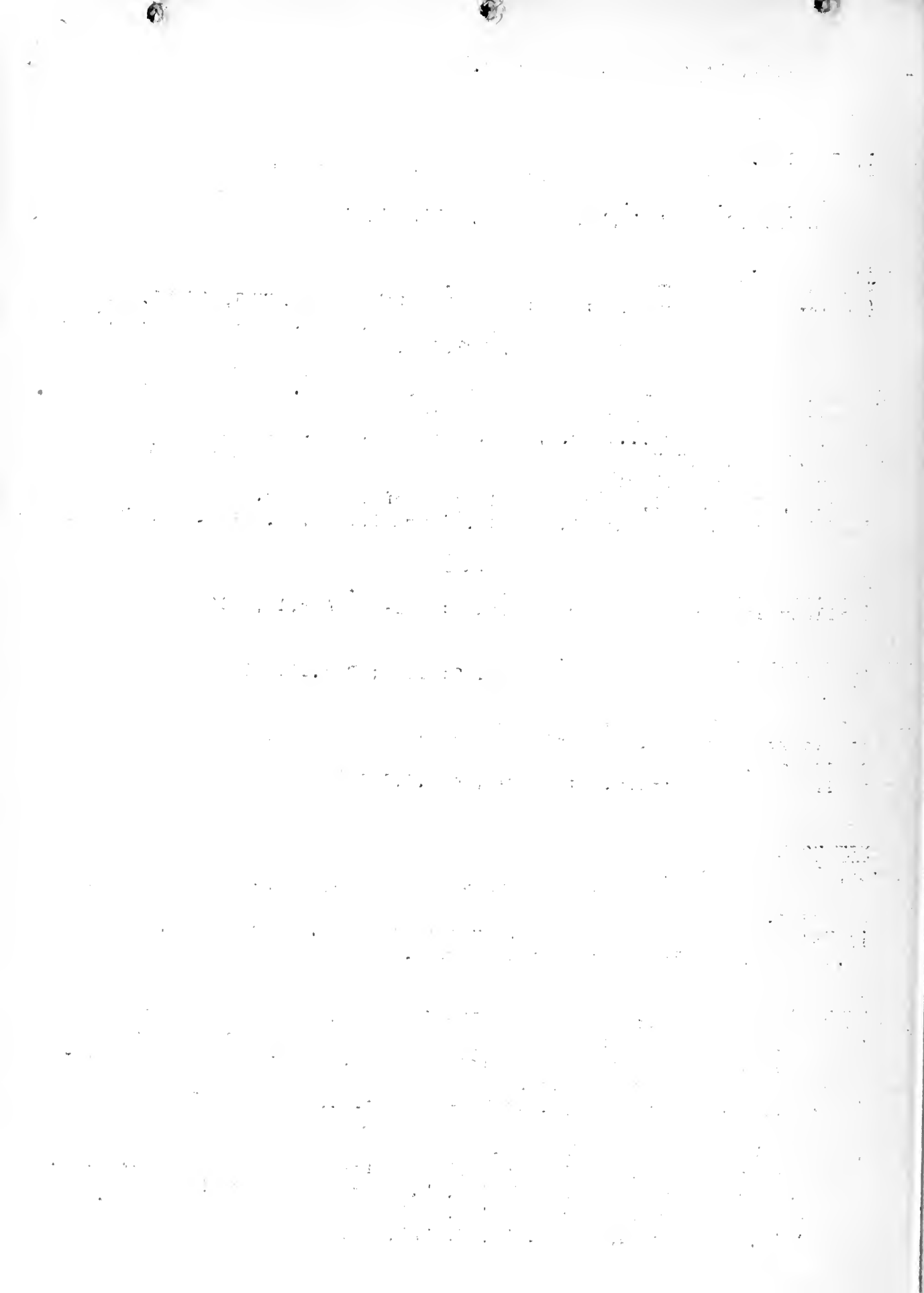
Appraisals of Ohio public utilities. The Joint committee on valuation for
Ohio public utilities formulates general principles for guidance of
companies in making inventories and appraisals as required by commis-
sion regulation in that state.

(Electric railway journal, v.44: 962-64; Oct.24, 1914) B, PRT.

Bemis, Edward Webster, and Carl H. Nau.

Report on the true value of Ohio railroads for the purpose of taxation.
Prepared at the request of Hon. Tom. L. Johnson, mayor of Cleveland,
and with his approval as to results. [Cleveland?] 1903. 20 p. 8°

ASCE, BPL, ClevePL, CU, ICC, JHU, LC, NYPS, UI, Y.



Bemis, Edward Webster.

Report on the true value of Ohio railroads for the purpose of taxation.
[Cleveland? 190-] 32 p. 8° B,BPL,CU,ICC,JC,MIT,NY,UM,UMinn,UP.

Joint committee on valuation of Ohio public utilities.

Report... under order no. 176 of the Public utilities commission of
Ohio, 1914. [Cleveland, 1914] 42 p. 8° ASCE,B,LC,PCV. 14-19235

Abstracts: Electric railway journal,v.44:962;Oct.24,1914.

Electrical world,v.64:811;Oct.24,1914.

Engineering record,v.70:433;Oct.17,1914.

Right of Ohio commission to order valuation questioned.

(Electric railway journal,v.44: 141; Jul.18,1914) B,PRT.

OKLAHOMA

Oklahoma. Corporation commission.

Value of railroad property in Oklahoma.

In its 2nd and 3rd annual reports, 1909-10, p.5-6. B,FJL,ICC,LC,PF.

Oklahoma. Corporation commission.

Valuation of railroads and public utilities.

In its Annual report,1912, v.1,p.8. B,FJL,ICC,LC,PF.

Railway and engineering review [Editorial]

Valuation of railroads in Oklahoma.

(Railway and engineering review,v.49: 569-70; Jun.19,1909)

OREGON

Oregon. Railroad commission.

Annual reports. 1st,1907. ASCE,B,H,ICC,IndSL,LC,UC,UI,UW.

Progress of valuation in each report. 10-1146

SOUTH DAKOTA

The Physical valuation of the railroads in South Dakota.

(Engineering record, v. 63: 174-75; Feb. 11, 1911) ASCE, LC, NY, PCV.

South Dakota. Board of railroad commissioners.

[On the method of making valuation of railroads]

In its Annual report, 1908, p. 24-28. ASCE, B, CU, FJL, ICC, JC, LC, NYPS,
PCV, StLPL, UC, UW.

South Dakota. Board of railroad commissioners.

Physical valuation of the railroads of South Dakota as of June 30th, 1909. Report. [of Carl C. Witt]

In its 21st annual report, 1910, p. 29-33.

B, CU, FJL, H, HU, ICC, JC, LC, NY, MassSL, PCV, PF, StLPL, UC, UI, UW.

Reprinted separately, 12 p. 8° B, ICC, LC. 11-33023.

--- Report of appraisal of railroad properties in South Dakota, by Carl C. Witt.

In 23rd annual report of the commission, 1912, p. 25-34.

ASCE, B, CU, FJL, H, HU, ICC, JC, LC, NY, PCV, PF, StLPL, UC, UI, UW.

--- Physical valuation of railroads. [Cost of the work completed]

In the 23rd annual report of the commission, 1912, p. 470-75.

ASCE, B, CU, FJL, H, HU, ICC, JC, LC, NY, PCV, PF, StLPL, UC, UI, UW.

South Dakota railroad appraisal.

(Engineering contracting, Feb. 1, 1911) NYPS, PCV.

TEXAS

American society of civil engineers.

Methods used by the Railroad commission of Texas, under the stock and bond law, in valuing railroad properties, by R. A. Thompson... with discussion by Messrs. E. L. Corthell, F. Lavis, W. H. Coverdale, W. D. Taylor, and R. A. Thompson. [New York, 1904]

In its Transactions, v. 52: 328-64; 1904. ASCE, LC, NY.

Reprinted separately, p. 328-64. 8° B, PCV.

Also in Its Proceedings, v. 30: 2-19; Jan. 1904. AmhC, ASCE, B, LC, NY,

E. L. Corthell's paper reprinted in NYPS,

Railway and engineering review, v. 44: 271; Apr. 9, 1904.

W. H. Coverdale's paper reprinted in Railroad gazette, v. 36: 115;
Feb. 12, 1904.

Duff, R. C.

The attitude of the Texas banker to Texas railroads. Houston, [1911]
18 p. 8° B, ICC, Y.

Methods of valuation by the Railroad commission, p. 11.

Duff, R. C.

Railroads and railroad securities. [1912] p. 81-102. 12° B.

Valuation by the Texas railroad commission, p. 86.

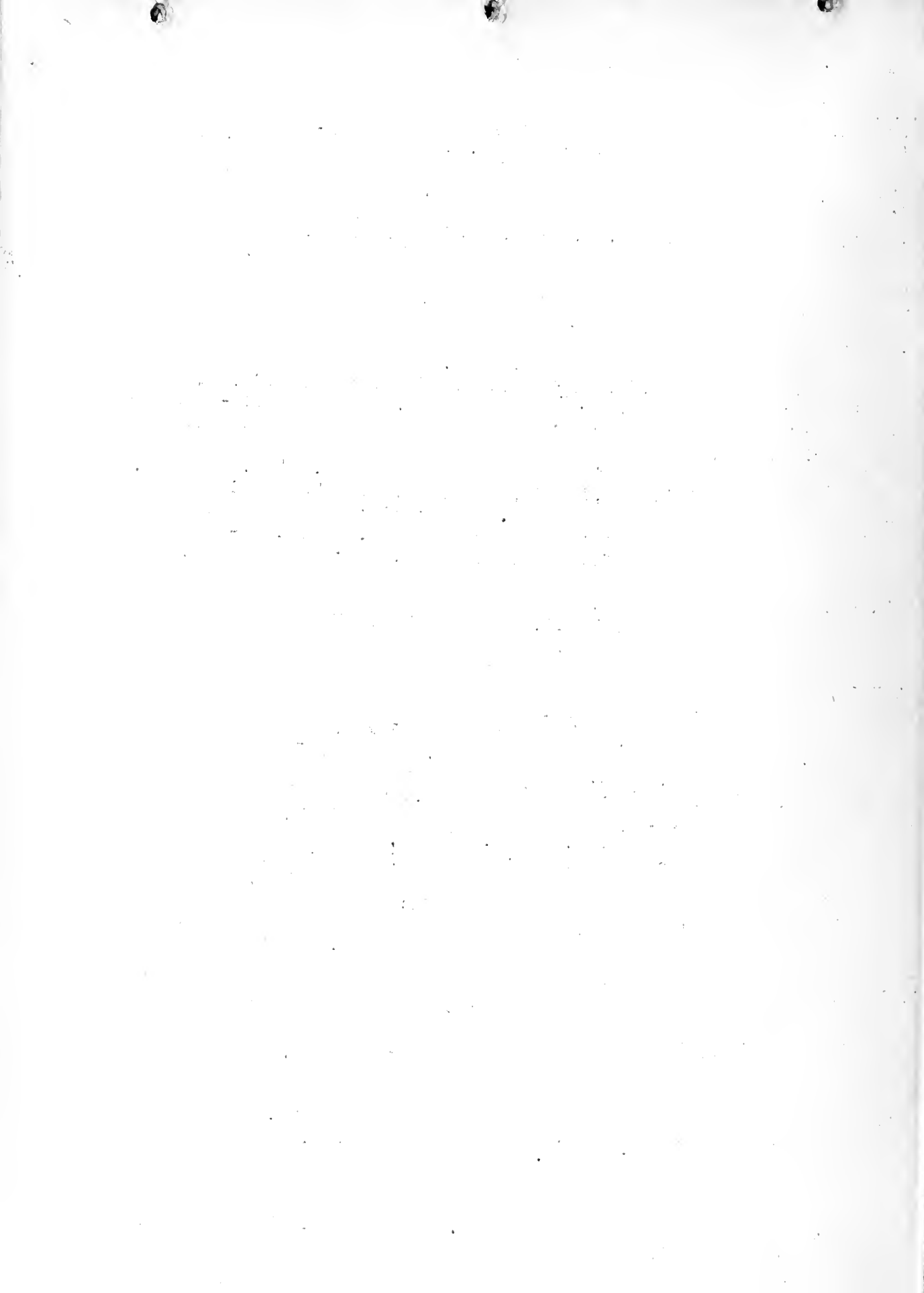
From reports of Texas welfare commission.

Duff, R. C.

The Texas railroad stock and bond law. An address... Feb. 10, 1911.

29 p. 8° B, ICC, Y.

Table of values fixed by Railroad commission compared with those fixed by Tax commission, p. 22.



RR-Valuation-110; State valuations-cont.)
Texas-cont.

Estimating the value of a railway.

(Engineering news, v.31: 308; Apr.12, 1894) ASCE, LC, NY, PCV.
On the work of the Texas railroad commission.
Editorial comment, p.302.

Haney, Lewis, H.

Railway regulation in Texas.

(Journal of political economy, v.19: 437-55; Jun.1911) B, LC, NY.
Reprinted separately, p.437-55. B.
Valuation of Texas railways, p.451.

Potts, Charles Shirley.

Railroad transportation in Texas. [Austin, 1909] 214 p. 8°
Bulletin of the University of Texas, no.119. 10-3026.
B, ICC, JC, LC, MIT, UC, UM, UP.
"Valuation of railways", p.148-53, p.192, p.193-96.

Railway record [Editorial]

Valuation of railway property in Texas.
(Railway record, v.4: May 25, 1912: 2-3) B, ICC.

State regulation and valuation of railways in Texas.

(Engineering news, v.33: 152; Mar.7, 1895) ASCE, LC, NY, PCV.

Ripley, Edward Payson.

Address to the Texas welfare commission. [May 21, 1912] 43 p. 8° B
Reproduction theory of the Texas railroad commission, p.5.

Texas. Laws, statutes, etc.

Railroads - issuance of stocks and bonds regulated [1893] 4 p. B
B, Provides for valuation of railroad property by the commission.
Quoted with comment in 3d annual report of the Railroad commis-
sion, 1894, p.vii. B, CornU, CU, FJL, H, ICC, JC, LC, NebHS, NY, PF,
UC, UI, UW, Y.

Texas. Railroad commission.

Annual reports. 1st 1892. Found in most libraries.
Contain summaries of work accomplished with tables of values of
railroads as ascertained.

Thompson, R. A.

Regulation of the issuance of Texas railroad securities by the state
government. [Austin, 1902] 17 p. 8° (Texas academy of science) B

Valuation in Texas.

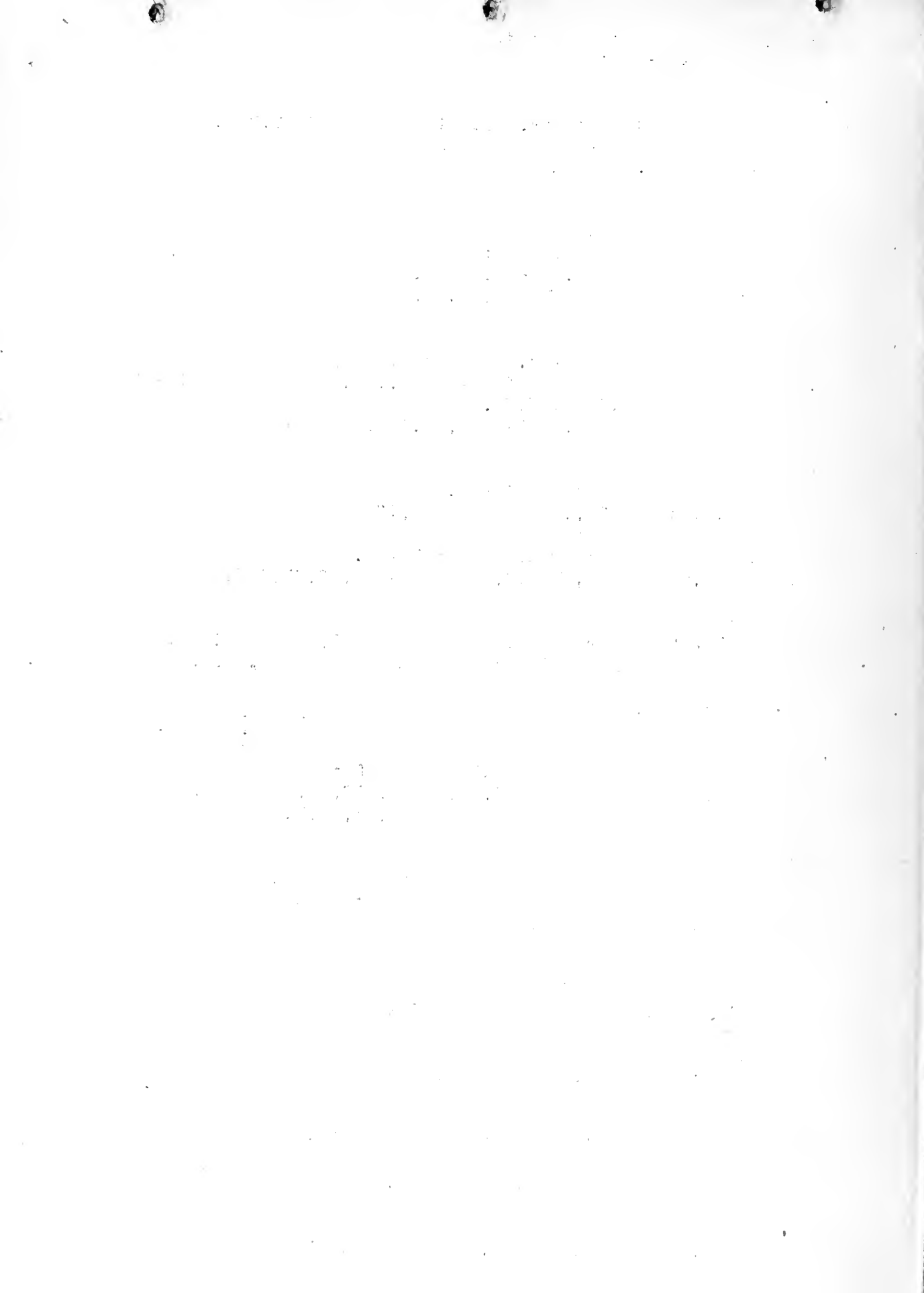
(Railway age gazette, v.58: 1271; May 20, 1913)

Williams, W. D.

Railway capitalization and the valuations of the Texas commission.
In Haney, Lewis Henry: Some corporation and tax problems of the state.
Austin, 1912. p.111-20. B, LC, NY, OmahaPL. 12-33524

Work of the Texas state railway commission. [Valuation work]

(Engineering news, v.35: 273; Apr.23, 1896) ASCE, PCV.



WASHINGTON

Berglund, Abraham.

Valuation of railroads in the state of Washington.

(Journal of political economy, v. 21: 332-44; Apr. 1913) B, LC, NY.

Gillette, Halbert P.

Report to the Washington railroad commission on the valuation of railroads in Washington.

In 2nd and 3rd annual reports of the commission, 1907 & 1908.

B, FJL, H, HU, IndSL, ICC, JC, LC, NY, PCV, UC, UI, UP, UW.

Reprinted in part in Engineering-contracting, Apr. 7, 1909.

Gillate, Halbert P.

[Valuation of railways]

In National association of railway commissioners, Proceedings, 1907, p. 42-60) Found in most libraries.

Methods of valuation in Washington state.

Lawrence, John C.

Discussion on rates and rate making.

(National association of railway commissioners, Proceedings, 1910, p. 164) Found in most libraries.

Method of the Washington commission in determining reasonableness of rates.

Lawrence, John C.

Valuation of railways in Washington.

(Railway age gazette, v. 48: 359-64; Feb. 18, 1910)

Reprinted separately, 15 p. 8° B, ICC, LC.

10-33335

Editorial comment in Railway age gazette, v. 48: 437-39; Mar. 4, 1910.

"A Correction", Railway age gazette, v. 48: 859; Apr. 1, 1910.

Railway age [Editorial]

[Comment on the valuation work in Washington]

(Railway age, v. 45: 135; Jan. 31, 1908)

Valuation of railways in Washington.

(Railway age, v. 44: 732; Nov. 22, 1907)

Valuation of Washington railways.

(Railway age, v. 45: 113; Jan. 4, 1908)

Valuation of railroads in Washington.

(Railroad age gazette, v. 45: 492; Jul. 10, 1908)

Washington. Laws, statutes, etc.

Act creating the Public service commission... Olympia, 1912. 87 p. 8°

B Chap. 117, laws 1911. Valuation of railways, sec. 92.

Washington. Railroad commission.

Annual reports. 1st, 1906. Found in most libraries.

Contain statistics of mileage and valuation of railroads by counties.

---Recommendation that law be amended to authorize more complete valuation work. In 1st report, 1906, p. 9-12, 28.

Washington. Public service commission.

Taxation and valuation.

In its Annual report, 1912, p.29. B,H,HU,ICC,IndSL,JC,LC,NY,UC,UI,UP,
UW.

Washington. Railroad commission.

Classification of units involved in construction, and additions and
betterments, ... 1909. Forms "A" and "B". Olympia, 1910. 31 p. 8°
ASCE,LC,PCV. 10-33334

Washington. Railroad commission.

Findings of facts by the Railroad commission...relative to the valuation
of railroads in the state of Washington. Olympia, 1909. 354 p. 8°
B,HU,ICC,JC,LC. 9-14970.

Washington. Railroad commission.

Findings as to value of railroads, and other facts.

In its Annual report, 1907-08, p.41-51, 124-449.

B,FJL,H,HU,IndSL,ICC,JC,LC,NY,PCV,UC,UI,UP,UW.

WISCONSIN

Appraised value of the steam railways of Wisconsin.

(Engineering-contracting, v.33: 62-63; Jan.19, 1910) B,PCV.

Average cost per mile of railways in Wisconsin and Michigan as determined
by state commissions.

(Engineering-contracting, v.27: 285; Jun.26, 1907) ASCE,PCV.

The Decisions of the Wisconsin commission contain some very valuable discussions
of the principles involved in valuations. Allowances for
interest, engineering and contingencies.

(Engineering record, Jun.25, 1910) LC,NY.

Electrical world [Editorial]

Methods of Wisconsin commission for the valuation of public utilities.
(Electrical world, v.54: 600-02; Sept.9, 1909) ASCE,B.

Erickson, Halford.

The regulation of public utilities in Wisconsin. [Chicago, 1913]
24 p. 8° B.

Paper before Western society of engineers, Mar.24, 1913.

In the Journal of the Western society of engineers, v.18:398-415;
May 1913. ASCE,B.

Abstract: Railway and engineering review, v.53:300-03; Mar.29, 1913.
Railway age gazette, v.54:755-59; Mar.28, 1913.

Holmes, Frederick Lionel.

Regulation of railroads and public utilities in Wisconsin. New York
& London, 1915. 375 p. 8° ASCE,B,LC,StLPL. 15-20573

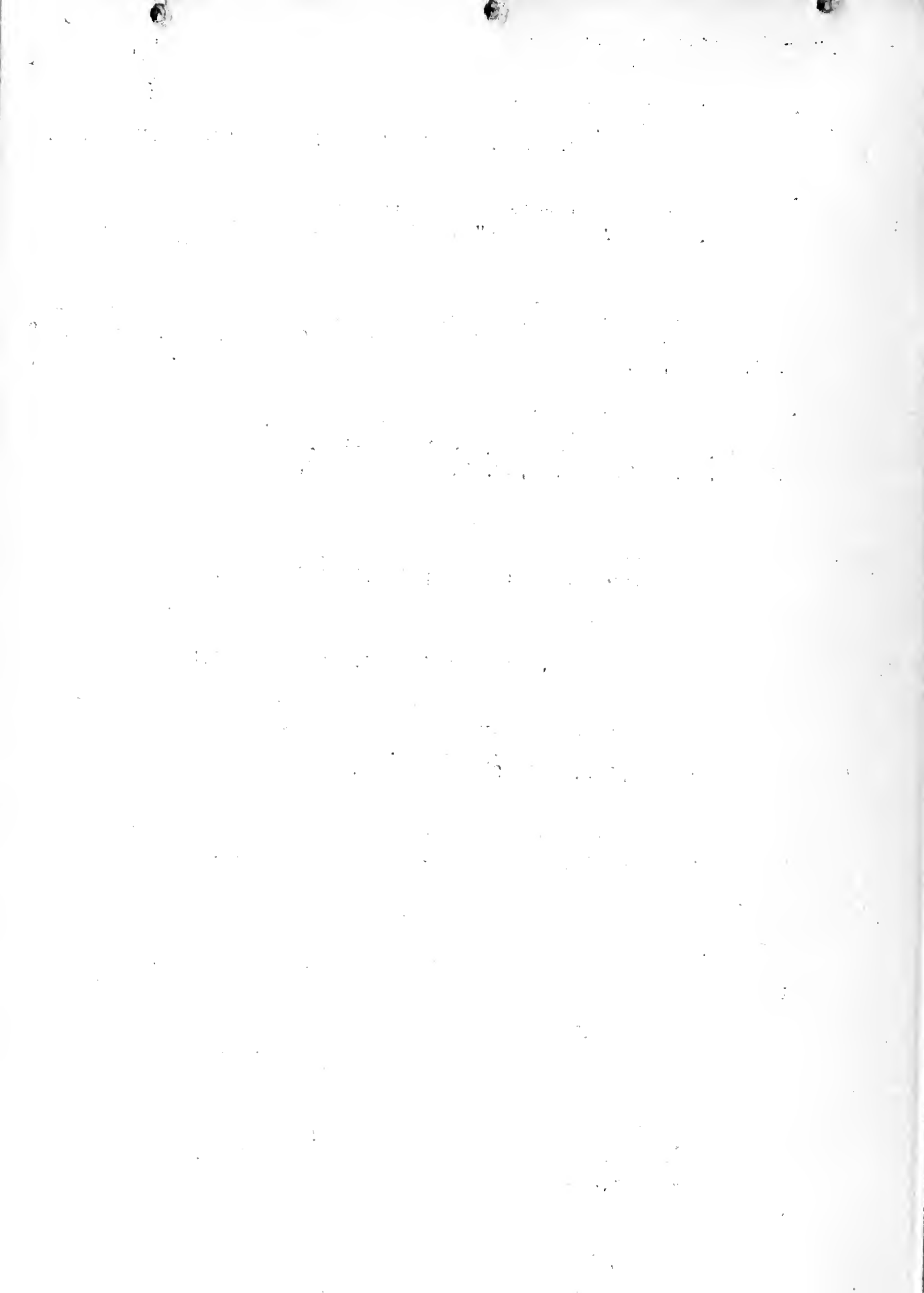
"Physical valuation of railroads and utilities", p.21-42.

"Depreciation" p.79-95.

Lewis, Howard T.

Interest and profits in rate regulation. Practice of the Wisconsin
railroad commission/
(Political science quarterly, v.27:239-59; Jun.1913) B,LC,NY.

Treatment of physical valuation in Wisconsin.



RR-Valuation-113; State valuations-cont.)
Wisconsin-cont.

Mack, Edwin S.

Some principles established by the Wisconsin commission: Rate making, valuation and some other important points.
(Electric railway journal, v.37: 164-66; Jan.28,1911) ASCE, B.

Meyer, Balthasar H.

The Wisconsin public utilities law.
(Electric railway journal, v.33: 103-04; Jan.16,1909) ASCE, B, PRT.
Abstract of address before National municipal league,
Pittsburgh, Nov.19,1908.

Morgan, Dwight C.

Scientific valuation in Wisconsin.
(Railroad age gazette, v.45: 1242; Oct.30,1908)

Pence, William D.

Appraisal of the physical properties of Wisconsin railroads for the ending Jun.30,1908.
In Wisconsin. Tax commission, 4th biennial report, 1909, p.123-31.
B, PCV.
See also 6th biennial report of the Tax commission, 1912, p.143-57. B.

Pence, William D.

The work of the joint engineering staff of the Wisconsin tax and railroad commissioners.
(Western society of engineers, Journal, v.14: 73-100; Feb.1909) B.
Discussion, p.100-11.
See also Engineering record, v.59: 10-12, 49-52, 73-75;
Jan.2,9,16, 1909) B, LC, NY.
Abstract in Electric railway journal, v.33: 22-26; Jan.2,1909.
Comment, p.1. B, PRT.
Abstract in Railway age gazette, v.46: 67-70; Jan.8,1909.
Engineering news, v.61: 227-29; Mar.4,1909. B, LC, NY.
ASCE.

Roemer, John H.

Some features of state regulation of public utilities. Address before the Wisconsin state bar association at Milwaukee, Sept.1,1909.
Madison, 1909. 25 p. 8° B, ICC. Valuation work, p.16.

Skinner, Ernest Brown

The determination of the value of the rights of way of the Wisconsin railroads as made in the appraisal of 1903.
(Wisconsin academy of science, arts and letters, Transactions, v.15: 796-822; 1907) JC, NY. ALA card 248-92

Taylor, William D.

Engineer's report [on the physical valuation in Wisconsin.]
In Wisconsin. Railroad commission. Biennial report, 1903/04, p.23-46.
Found in most libraries.

Taylor, William D.

Appraisal of the physical properties of Wisconsin railways, for the year ending June 30,1903.
In Wisconsin. Tax commission, 3rd biennial report, p.267-93; 1907. B.
See also, p.92-96. Commercial valuation of railways...

RR-Valuation-114; State valuations-cont.)
Wisconsin-cont.

Valuation of public utilities by the Railroad commission of Wisconsin.
(Electric railway journal, v.34: 393-96; Sept.11,1909) ASCE, B, PRT.
See also Electrical world, v.54:600-02; Sept.9, 1909. B.

Wisconsin. Laws, statutes, etc.

Compilation of laws affecting the regulation of public utilities...
1907-1911. August 1911. Madison, 1911. 110 p. 8° 12-33188.
B, LC. Duty of valuing public utilities, p.58-59

Wisconsin. Railroad commission.

Valuation of public utilities properties.

In its First annual report, 1907, p.23-25.

B, CU, CornU, FJL, HU, ICC, IndSL, JC, LC, NY, SU, UC, UI, UNeb, UW, Y.

Wisconsin. Railroad commission.

Joint service of the engineering staff for the Tax and Railroad commissions.

In its Second annual report, 1908, p.28-20.

B, CU, CornU, FJL, HU, ICC, IndSL, JC, LC, MIT, NY, PF, UC, UI, UNeb, UP, UW, Y.

Also in Engineering record, v.59: 1, 10-12, 49-52, 73-75;
Jan.2, 9, 16, 1909) B, LC, NY, PCV.

Wisconsin. Railroad commission.

Valuation work.

In its Annual reports: 1909, p.12-15, 112-16; 1910, p.96-99.

Found in most libraries

See also: Taxation, W.D.Taylor.

CANADA

Alberta. Laws, statutes, etc.

An act respecting public utilities, to create a public utility commission, and to prescribe its powers and duties... Apr.17, 1915.

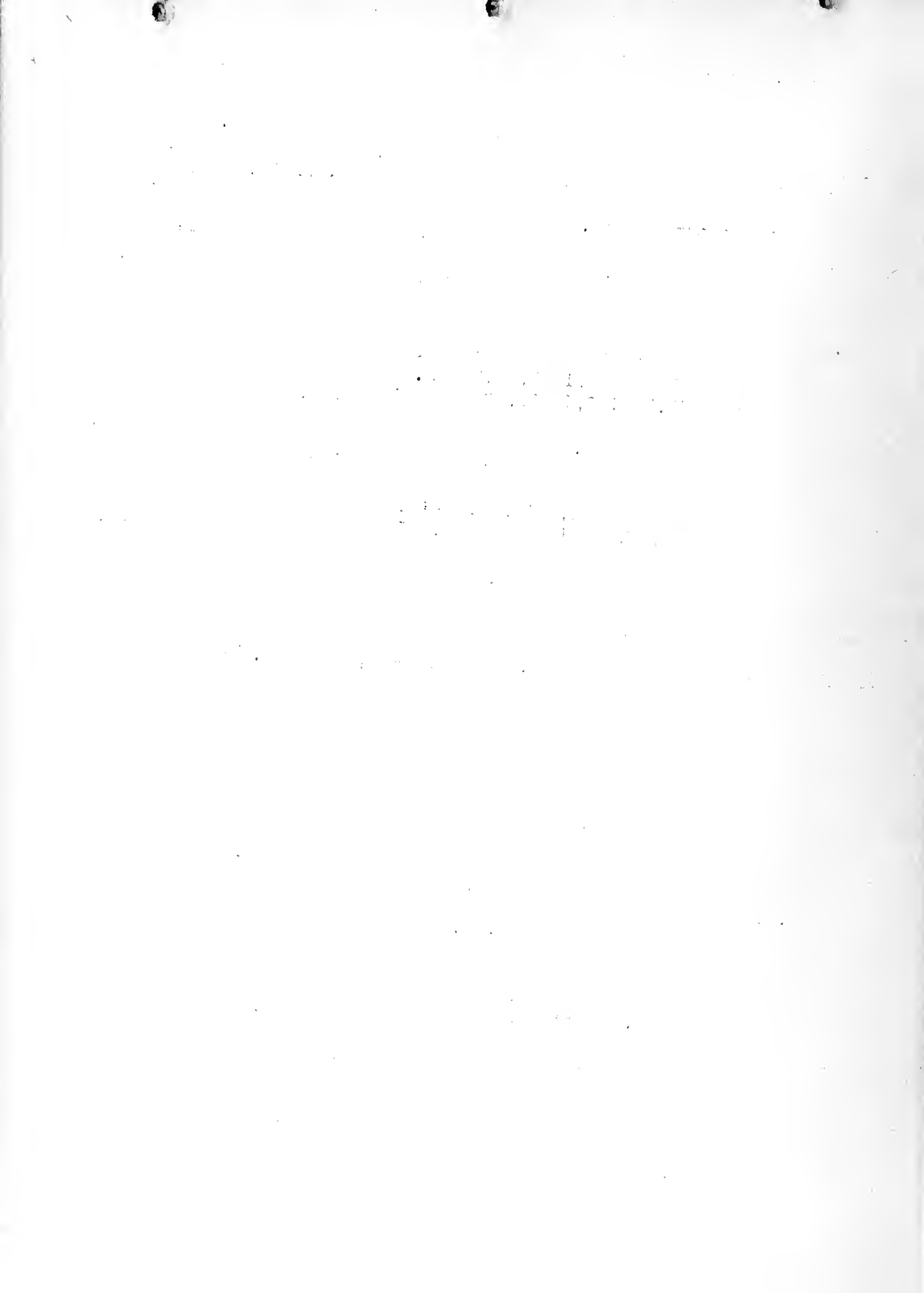
[Edmonton, 1915] 29 p. 8° B.

Chap.6. Empowered to appraise and value the property of utilities, sec.23.

Canada. Department of the secretary of state.

Company capitalization control. Report upon existing legislation in Canada and elsewhere. Ottawa, 1913. 512 p. 8° B.

See also: Massachusetts appraisal. Thompson, Slason.



INDIVIDUAL COMPANIES

Amador Central Railroad Company.

California. Railroad commission.

... Value of the property of Amador central railroad company. Case no.150. May 7,1913. Decision no.647. 4 p. ASCE,B,PCV.

Ann Arbor Railroad Company.

Muller, Jean Paul.

...The Ann Arbor railroad company vs. Cassius L. Glasgow, et al...

Exhibits prepared by J. P. Muller, accountant. [Washington,1915]

4 vols. 4° B,PCV.

- 1.Valuation of the Ann Arbor railroad company's operating property in the State of Michigan as of June 30,1914. And estimate of annual depreciation by Lewis J. Allen.
 - 2.Data showing depreciation application of railroads in the United States during years ended Jun.30,1914 & 1915. Sept.7,1915.
 - 3.[Same as no.1, as of June 30,1915. Dated Nov.29,1915]
 - 4.[Same as no.2, year ended Jun.30,1915. Dated Nov.29,1915]
- In U.S.Dist.Court, East.dist.of Mich.,southern div.

Atchison, Topeka & Santa Fe Railway Company.

Atchison, Topeka & Santa Fe railway company [and others]

...Statement, brief and argument for the applicants. St.Louis [1915]
286 p. fold.tables. 8° B.

Before the Public service commission of Missouri. Application for increases in passenger, baggage and freight rates. Contains results of valuations of following railroads in Missouri: Missouri, Kansas & Texas; Kansas City Southern; St.Louis & San Francisco; Chicago, Rock Island & Pacific; Missouri Pacific; St.Louis,Iron Mountain & Southern; Chicago,Milwaukee & St.Paul; St.Louis Southwestern.

Missouri. Public service commission.

...In the matter of the application of the Atchison, Topeka & Santa Fe railway company [and others]...for increases in passenger, baggage and freight rates... Opinion and order [1915] 197 p. 8° B.

Cases Nos. 492 to 505. Valuation of the carriers, p.33.

Bledsoe, S. T.

Brief before the Railroad commission of California on behalf of the Atchison, Topeka & Santa Fe railway...in the matter of the valuations of the property of the Central Pacific railway company, Mojave to Owenyo, California, 142.68 miles.

Ripley, Edward Payson.

Why railroads need higher rates... Verbatim testimony given to Interstate commerce commission, Chicago, Aug.29 & 30,1910, in support of proposed advance in rates between Chicago and Rocky Mountains... n.p., [1910] 144 p. 4° ASCE,B,CornU,KansHS,Ucal.

Value of the Atchison, Topeka & Santa Fe Ry., p.88-90.

Atlanta, Birmingham & Atlantic Railway Company.

U. S. Interstate commerce commission.

Report on the reproduction cost new and reproduction less depreciation of the Atlanta, Birmingham & Atlantic railroad company and lessee corporations, viz., Georgia terminal company, Alabama terminal railroad company. Engineering. Philadelphia, Presidents' conference committee [1916] 45 p. 8° B,LC,PCV.

Durham, E. M., jr.

Comments on the general features embodied in the report of the reproduction cost new of the Atlanta, Birmingham & Atlantic railroad company ... Philadelphia, Presidents' conference committee [1916] 45 p. 8° B,LC,PCV.

U. S. Interstate commerce commission.

Explanatory text and summary statement of the land report of the Atlanta, Birmingham & Atlantic railroad company, Georgia terminal company and the Alabama terminal railroad company. Land. Philadelphia, Presidents' conference committee [1916] 11 p. 8° B,LC,PCV.

U. S. Interstate commerce commission.

Atlanta, Birmingham & Atlantic railroad company and its related companies. Accounting. Philadelphia, Presidents' conference committee [1916] 68 p. incl.tables. 8° B,LC,PCV.

Presidents' conference committee. Southern group. Engineering committee.

Atlanta, Birmingham & Atlantic railroad company. Federal inventory and cost of reproduction; also additional notes on the federal inventory and cost of reproduction, Norfolk southern railroad. Philadelphia, Presidents' conference committee [1916] 31 p. maps. 8° B,LC,PCV.

Brantley, William Gordon.

Condition per cent. Criticism of Engineering board's circular no.226 with respect to depreciation and depreciation on the Atlanta,Birmingham & Atlantic railroad. Philadelphia, Presidents' conference committee [1916] 46 p. 8° B,LC,PCV.

Beaumont and Great Northern Railroad.

Valuation of the railways of Texas. Table-valuation of the Beaumont & great northern railroad.

(Engineering-contracting,v.33: 370; Apr.20,1910) ASCE.

Bellingham Bay & British Columbia Railroad Company.

Washington. Railroad commission.

Findings of fact applicable to the Bellingham Bay & British Columbia railroad company.

In its Second and Third annual reports, 1907 & 1908. B,FJL,H,HU,ICC, UP,UW,IndSL,JC,LC,NY,PCV,UC,UI.

Boston & Maine Railroad Company.

Shepherd, Frank C.

Federal valuation of the Boston & Maine railroad.

(Boston society of civil engineers' journal,v.2:291-326;Oct.1915) ASCE.

Abstracts: Engineering record,v.72:538-41;Oct.30,1915. ASCE,LC,NY.

Railway review,v.57:665-67;Nov.20,1915.

THE UNITED STATES OF AMERICA

1912

California Western Railroad and Navigation Company.

California. Railroad commission.

In the matter of ascertaining the value of the property of California western railroad and navigation company; case no.167, decided Dec.31, 1913. Decision no.1185.

In its Decisions, v.3: 1127-40; 1913. ASCE.

Central of Georgia Railway Company.

Weakley, Samuel D.

...Central of Georgia railway company vs. Railroad commission of Alabama, et al., before the Hon. William S. Thorington, special master. Argument...of counsel for defendants. Montgomery [1912] 291 p. 8° B. In U.S.Circuit court, Middle dist. of Ala., in equity.

Original cost of construction of improvements.

Cost of reproduction of the road.

----Report of the special master. [Montgomery 1912] 325 p. 8° B.

Valuation of the company's property.

Central Pacific Railway Company.

How, Jared.

An argument on certain principles involved in the valuation of properties of railway companies. In the matter of the valuation of the property of the Central Pacific Ry.co., Mojave to Owenyo, Cal.

See also: Atchison, Topeka & Santa Fe Ry.Co. S.T.Bledsoe.

California. Railroad commission.

In the matter of the valuation of the property of Central Pacific railway company, between Mojave,...and Owenyo... (formerly Nevada and California railway company) Decision no.2961. Decided Dec.8, 1915. 41 p. B.

Chicago & Northwestern Railway Company.

Chicago, Burlington & Quincy Railroad Company.

U. S. Interstate commerce commission.

Sheridan chamber of commerce vs. Chicago, Burlington & Quincy railroad co.et al. Decided Oct.6, 1913. 28 I.C.C.250-64.

Valuation made in 1912 of the Chicago & Northwestern west of the Missouri River, p.256.

Chicago, Burlington & Quincy railroad to value its property.
(Railway and engineering review, v.53: 601-02; Jun.29, 1913)

Chicago, Milwaukee & St. Paul Railway Company.

See: Atchison, Topeka & Santa Fe. Statement, brief & argument. 1915.

Chicago, Rock Island and Pacific Railway Company.

The Case of the Chicago, Rock Island and Pacific railway company.

In Atchison, Topeka & Santa Fe ry.co. Statement, brief & argument... [1915] p.216-23. B. (see above)

Melcher, Frank C.

Rock Island road worth \$404,000,000.

(New York Evening globe, Sept.1, 1910) B.

Railroad gazette [Editorial]

[State of Iowa versus Rock Island re "Value"]

RR-Valuation-118: Companies-cont.)

Chicago, St. Paul, Minneapolis & Omaha Railway Company.

Commercial value of railroad operating property per mile operated, by systems, and also within the various states, 1912. Chart of the Chicago, St. Paul, Minneapolis & Omaha Ry. Co. Dec. 10, 1912. B.

See also: Bases of valuation. Taxation. T.A. Polleys.

Cincinnati, Hamilton & Dayton Railway Company.

Information desired for federal valuation. Apr. 1, 1915. B. Broadside.

Cleveland, Cincinnati, Chicago & St. Louis Railway Company.

Valuation methods on the Big Four

(Railway age gazette, v. 59: 701-02; Oct. 15, 1915)

Cornwallis & Eastern Railroad Company.

Oregon. Railroad Commission.

...In the matter of the Cornwallis & eastern railroad company... Report on original cost of construction, additions and betterments, estimated cost of reproduction, new and less depreciation, as of June 30, 1912. [Salem, 1912] 8 p. 8° B.

Duluth & Iron Range Railroad Company.

See: Great Northern Railway Company. U.S.I.C.C. In the matter of rates, practices, etc., governing transportation of iron ore. 33 I.C.C. 541.

Duluth, Missabe & Northern Railway Company.

See: Great Northern Railway Company. U.S.I.C.C. In the matter of rates, practices, etc., governing transportation of iron ore. 33 I.C.C. 541.

Erie Railroad Company.

Balch, George Thacher.

A general classification of railway realties, rights and plant, designed to facilitate the work of taking an accurate inventory of such property. Applied to the property of the Erie railroad company. New York, Lange, Little & Co., 1875. 41 p. 8° LC, NY, WRHS 6-10857
---2nd ed. 1875. 26 p. 8° LC. 6-30502
---another ed., "Illustrated by the indices used in the receivers' inventory of the Erie railway company" New York, J.J. Little, 1878. 188 p. f° BPL, ICC.

Cost of labor in railroad construction.

(Railroad age gazette, v. 45: 8; Jun. 5, 1908)

Table apportioning the material and labor costs of the Erie...

Great Northern Railway Company.

U. S. Interstate commerce commission. No. 3716

Leon E. Lum v. Great northern railway company. No. 5370. In the matter of rates, practices, rules, and regulations governing the transportation of iron ore. 33 I.C.C. 541-57.

Values of Great northern, Duluth & Iron Range, and Duluth, Missabe & northern railways, p. 549.

Need of accurate data regarding the value of carriers, p. 552.

RR-Valuation-119; Companies-cont.)

Great Northern (cont.)

Minnesota. Attorney general.

In the matter of the appeal of the Great northern railway company from the order of the Railroad and warehouse commission in the complaint of Elias Steenerson, appellant, vs. Great northern railway co., respondent. Appellant's points and authorities. [1896] 83 p. 8°

B Minnesota Supreme court.

State valuation. Discussion of specific items in the court's findings.

----Argument for Great northern railway company. M.D.Grover. [n.p., 1896]
102 - 100 B.

Washington. Railroad commission.

Findings of facts relative to the valuation of the Great northern railway in the state of Washington. Olympia, 1909. 122 p. 8° ICC.

Itemized cost of the Great northern railway system as estimated by its chief engineer.

(Engineering-contracting, v. 29: 271; May 6, 1908) ASCE.

In testimony before I.C.C. in Spokane rate case.

Original cost and cost of reproduction of the Great northern railway (768 miles) in the state of Washington.

(Engineering-contracting, v. 32: 496-500; Dec. 8, 1909) B, PCV.

From the report of Halbert P. Gillette to the Railroad commission.

Reprinted in Gillette, H. P: Handbook of cost data, p. 302.

Railway review [Editorial]

Valuation of Great northern railway begun.

(Railway review, v. 55: 147; Aug. 8, 1914)

Illinois Central Railroad Company.

Horton, W. S.

Brief and argument for Illinois central railroad company. I.C.C. docket no. 3500. Chicago, [1910] B.

Advanced rate case, before Interstate commerce commission.

"The value of the property", p. 45-47.

Iron Mountain Railway Company.

California. Railroad commission.

...Value of the Iron Mountain railway co. Case no. 172. Decided May 2, 1913. Decision no. 636. 3 p. 8° ASCE, B, PCV.

Kansas City Southern Railway Company.

Abstract of testimony regarding the value of the property of the Kansas City southern railway company.

In Atchison, Topeka & Santa Fe Ry. co. Statement, brief & argument... [1915] p. 205-15. B (See above)

Klamath Lake Railroad Company.

California. Railroad commission.

...Value of the Klamath Lake railroad company. Case no. 173. Decided Mar. 11, 1914. Decision no. 1336. 3 p. 8° B, PCV.

Lehigh Valley Railroad Company.

Wilgus, William J.

Appraisal of Lehigh Valley railroad. Abstract of comprehensive report
(Engineering record, v.69: 552-56; May 16, 1914) Editorial, p.577.

ASCE, B, LC, NY, NYPS, PCV.

Reprinted separately, 22 p. 8° ASCE, B, LC. 15-342

---Rules for evaluating a railroad property. Compiled from directions
issued by William J. Wilgus for the guidance of his staff in the
appraisal of the Lehigh Valley.

(Engineering record, v.69: 613-17; May 30, 1914) LC, NY, NYPS.

Included in the above separate reprint.

Lehigh Valley is appraised at \$300,000,000 by outside experts.

(Wall street journal, Dec.12, 1912, p.1, col.2) B, LC, NY.

Lehigh Valley railroad. [Valuation just completed]

(Annalist, v.4: 190; Aug.17, 1914) B, LC, NY, PCV.

Lehigh Valley's valuation and how it worked in court.

(Wall street journal, May 2, 1913, p.2, col.4) B, LC, NY.

[Result of the Physical valuation of the Lehigh Valley]

(Railway age gazette, v.53: 1151; Dec.13, 1912)

Valuation to cost roads \$125,000,000. Cost Lehigh Valley \$126,000 to
obtain estimate...

(Journal of commerce, Apr.24, 1914, p.9, col.7) B, LC, NY, PCV.

Value Lehigh Valley railroad at \$324,473,300. Road's engineers complete
first test of physical worth.

(Journal of commerce, Aug.17, 1914, p.3, col.2) B, LC, NY.

Louisville & Nashville Railroad Company.

Louisville and Nashville railroad company vs. Railroad commission of
Alabama. Supplemental bill. "Values", p.51-55. B. 1913

Supplemental bill in equity. B. 1913

"Value of property", "Reproduction value", "Depreciation", p.7-23.

Michigan Central Railroad Company.

Adams, Henry Carter.

[Testimony on methods of valuation and valuation of Michigan central]

In U.S. Supreme court. Transcript of record... Oct. term, 1905, no. 397.

The Michigan central railroad company, appellant, vs. Perry F. Powers,
auditor general of the state of Michigan. Appeal from the circuit
court for the western district of Michigan. Filed Sept. 6, 1905.

[862] p. 8° See pages 494-551. B.

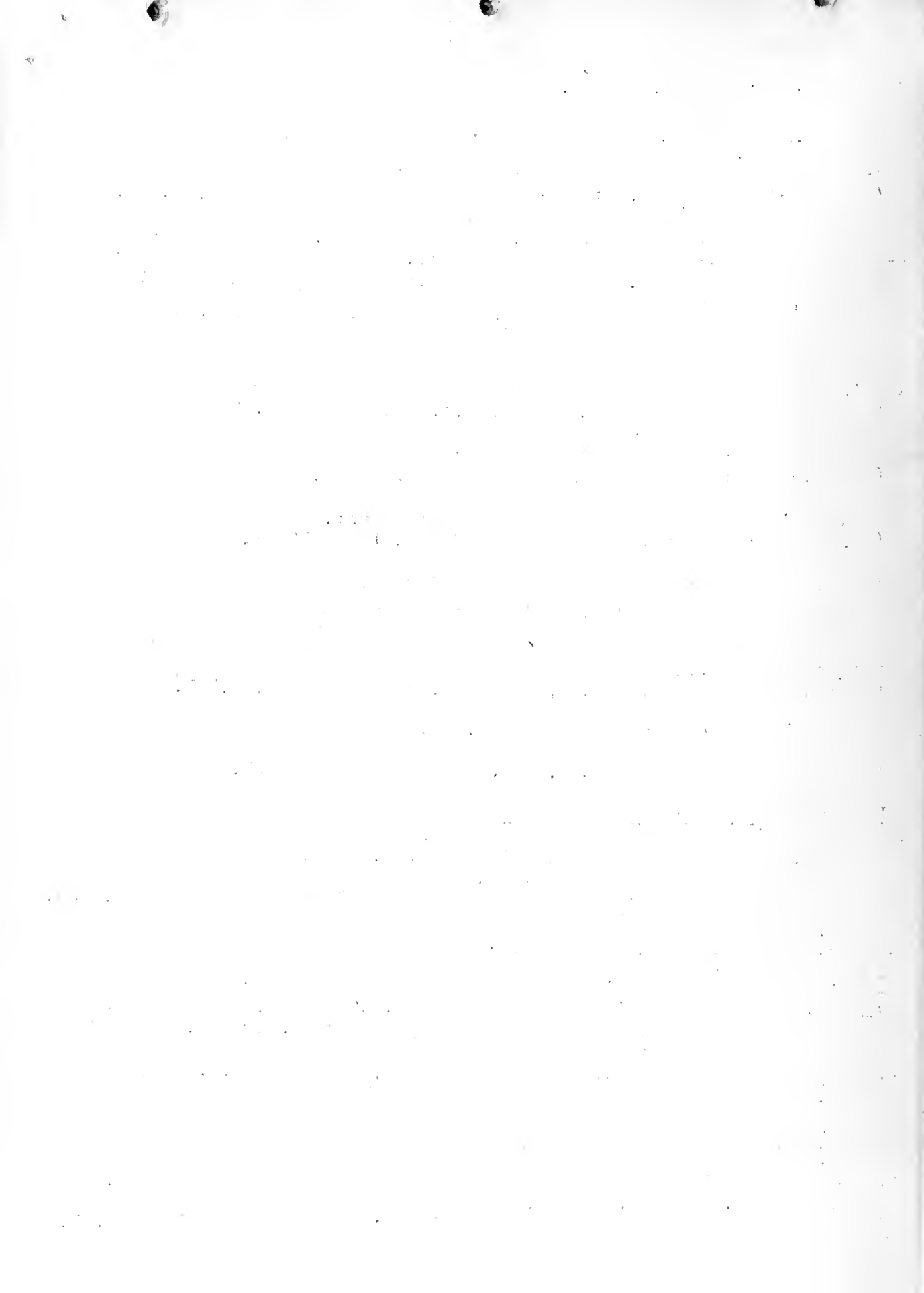
Mill Valley & Mt. Tamalpais Scenic Railway.

California. Railroad commission.

In re the Mill Valley & Mt. Tamalpais scenic railway. Decision no.
2180, case no. 176, Feb. 27, 1915.

(Public utilities reports, annotated, 1915B: 43-55) ASCE, B, DCPU, LC, NY.

Valuation of the company's property.



RR-Valuation-121; Companies-cont.)

Minneapolis, St. Paul & Sault Ste. Marie Railway Company.

Wisconsin. Railroad commission.

In re investigation on motion of the commission of passenger rates charged by the Minneapolis, St. Paul & Sault Ste. Marie railway company; submitted Apr. 9, 1907, decided Jun. 1, 1907.

In its Opinions and decisions, v. 1: 543, 581; 1908. ASCE, B, PCV, UCal, UNeb.

Contains brief reference to valuation of this road.

Missouri, Kansas & Texas Railway Company.

Missouri, Kansas and Texas railway company.

Evidence as to the character, location and values of the properties... within and assigned to the state of Missouri, offered in support of its application for an increase in rates...

In Atchison, Topeka & Santa Fe ry. co. Statement, brief & argument... 1915. p. 178-203. B (see above)

Missouri Pacific Railway Company.

Missouri Pacific railway company.

Abstract of testimony with respect to valuation of property of the Missouri Pacific and St. Louis, Iron Mountain & southern railway companies in Missouri.

In Atchison, Topeka & Santa Fe ry. co. Statement, brief & argument... 1915. p. 224-29. B (see above)

Valuation committees for Missouri Pacific system.
(Railway age gazette, v. 55: 879; Nov. 7, 1913)

Mississippi River & Bonne Terre Railway Company.

Missouri. Public service commission.

Appraisal of Mississippi River & Bonne Terre railway. [1916]

2 vols. f° MoPSComm. typewritten.

vol. 1: Main line; vol. 2: Branch line.

Missouri Southern Railroad Company.

Missouri. Public service commission.

...In the matter of the application of the Missouri southern railroad company for the establishment of just and reasonable freight and passenger rates... And in the matter of the valuation of the Missouri southern railroad company. Decided Nov. 10, 1915. 75 p. 8° B.

Reprinted in Public utilities reports, annotated, 1916C: 607-88.
B, DCPU, ICC, LC, NY.

Nevada County Narrow Gauge Railroad Company.

California. Railroad commission.

...Value of the property of the Nevada county narrow gauge railroad company. Case no. 178. Decided Mar. 30, 1914. Decision no. 1384.

In its Decisions, v. 4: 551-64. ASCE, B, LC.

New York Central Railroad Company.

Kittredge, George W.

Information desired for federal valuation. New York central lines. n.p., [1914] broadside.

(Railway engineering, v. 29: 481-82; Dec. 1914) ASCE, B.

B has separate also.

RR-Valuation-122: Companies-cont.)

New York, New Haven & Hartford Railroad Company.

Massachusetts. Commission on assets and liabilities of New York, New Haven and Hartford railroad company. Report. Feb. 15, 1911. Boston, 1911. Wright & Potter, 1911. 581 p. 8° 12-33447

ASCE, B, FJL, JC, LC, NYPS, PCV, Y.

Reports of George F. Swain, Stone & Webster, and Arthur H. Weed.

George F. Swain's report abstracted in Engineering record, v. 65:

174-78; Feb. 17, 1912, under title "Principles governing a railroad appraisal of an unusual nature."

Comments: Wall street journal, Feb. 17, 1911. B, LC, NY.

Engineering and contracting, v. 37:220; Feb. 21, 1912. ASCE, PCV.

Railway age gazette, v. 50:461-62; Mar. 10, 1911.

U. S. Congress. House.

House resolution 753. Dec. 16, 1912. Resolution directing the Secretary of commerce and labor to furnish the House an estimate of the actual value of the New York, New Haven & Hartford railroad and its connections and property, to furnish basis for the acquirement of said railroad. Introduced by Hon. Victor L. Berger. B, LC.

Cost of valuation to the New York, New Haven & Hartford railroad.
(Railway review, v. 57: 90; Jul. 17, 1915)

New Haven valuation as found in Massachusetts.

(Wall street journal, Nov. 18, 1914, p. 5, col. 1) B, LC, NY, PCV.

Placing a value on New Haven system... Cost will be great.

In New York, New Haven & Hartford railroad. Information for the press, Jul. 7, 1915. B.

Abstract in Railway review, v. 57:90-91; Jul. 17, 1915.

Physical valuation of the New Haven to cost \$500,000.

(Wall street journal, Jul. 12, 1915, p. 8, col. 5) B, LC, NY

Railroad age gazette [Editorial]

Railroad revaluation - with an example.

(Railroad age gazette, v. 45: 1081-82; Oct. 9, 1908)

Revaluation of the New York, New Haven & Hartford railroad.

Railway age [Editorial]

Depreciation funds of the New York, New Haven & Hartford railroad.

(Railway age, v. 43: 133; Feb. 1, 1907)

Russell, A. F.

[Address before the New Haven railroad club, on valuation of the New Haven road, Apr. 20, 1915] 33 leaves, typewritten. B.

Valuing the New Haven as reported in Massachusetts. Lively discussions at hearings over conclusions of the experts and engineers.

(Wall street journal, Jan. 20, 1914, p. 7, col. 3) B, LC, NY, PCV.

RR-Valuation-123; Companies-cont.)

Norfolk Southern Railroad Company.

U. S. Interstate commerce commission.

Report on Norfolk southern railroad and leased lines: Atlantic & North Carolina railroad, Carthage & Pinehurst railroad, as of June 30, 1914. Engineering. Philadelphia, Presidents' conference committee [1916] 38 p. fold.map. 8° B,PCV,LC.

U. S. Interstate commerce commission.

Explanatory text and summary statement of the land report for the Norfolk southern, Atlantic & Carolina and Carthage & Pinehurst railroad companies. Land. Philadelphia, Presidents' conference committee, [1916] 10 p. 8° B,LC,PCV.

Nicholson, F. L.

Norfolk southern railroad, Atlantic & North Carolina railroad, Carthage & Pinehurst railroad. Comments on the federal valuation reports. Engineering and land divisions. Philadelphia, Presidents' conference committee [1916] 33 p. 8° B,LC,PCV.

Presidents' conference committee. Southern group. Engineering committee.

Atlanta, Birmingham & Atlantic railroad company. Also additional notes on the federal inventory and cost of reproduction, Norfolk southern railroad. 3 Philadelphia, Presidents' conference committee, [1916] 31 p. incl.maps. 8° B,LC,PCV.

Northern Pacific Railway Company.

Itemized cost of the Northern Pacific railway system as estimated by its Chief engineer.

(Engineering-contracting,v.29: 226; Apr.15,1908) ASCE,PCV.

Estimates given in the Spokane rate case.

Original cost and cost of reproduction of the Northern Pacific railway (1645 miles) in the state of Washington.

(Engineering-contracting,v.33: 44; Jan.12,1910) ASCE,PCV.

Data as to the cost given by Halbert P.Gillette, before the Railroad commission.

Reprinted in Gillette: Handbook of cost data, 1910, p.1319

See also: Spokane rate case.

Oregon Railroad and Navigation Company.

Oregon-Washington Railroad and Navigation Company.

U. S. Interstate commerce commission.

Portland chamber of commerce v. Oregon railroad and navigation company et al. No.2537. Decided Jun.7,1910. 19 I.C.C. 265-84.

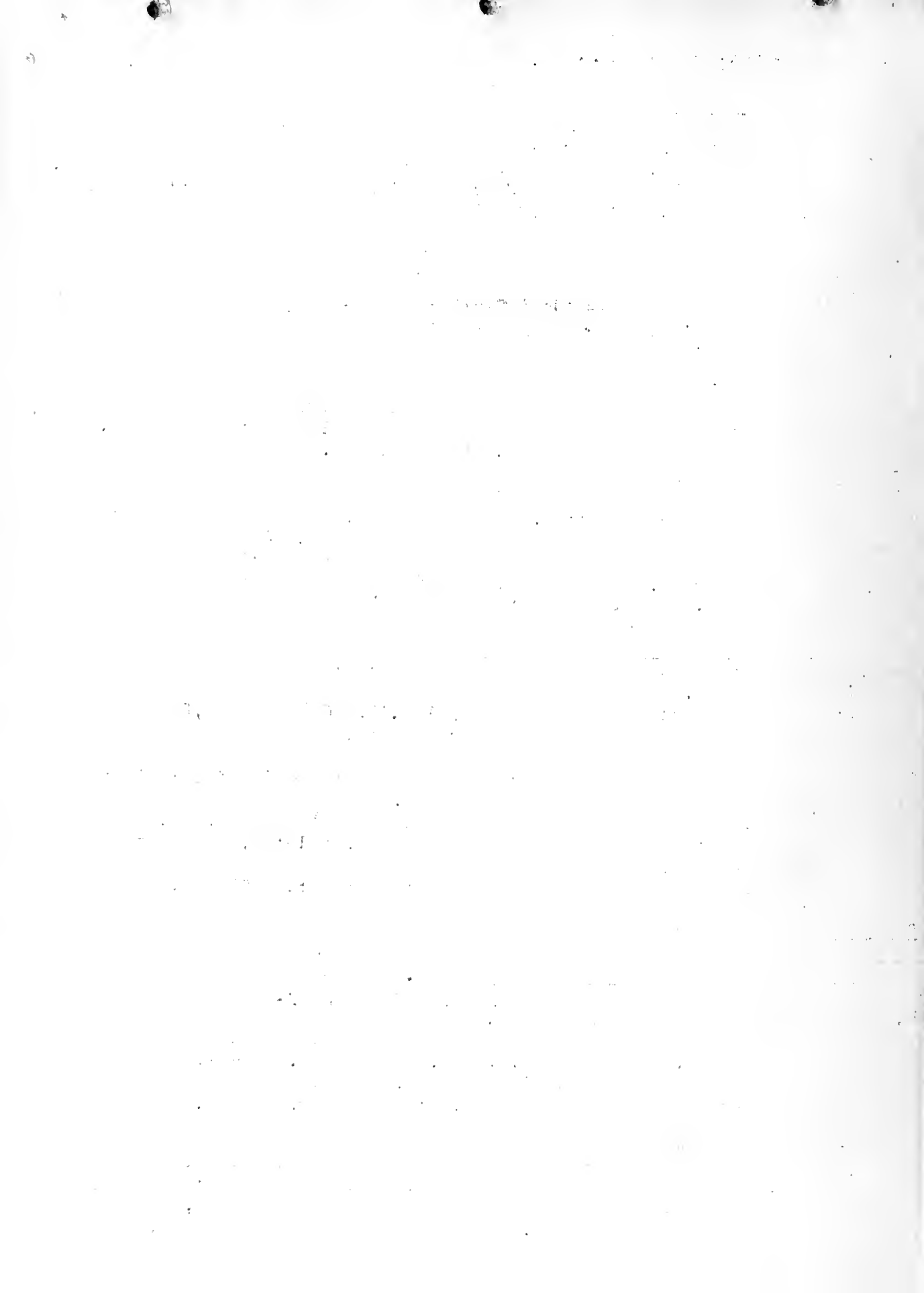
Valuation of the company's property, p.280.

See also: Railway age gazette,v.45: 1357; Nov.13,1908.

Oregon. Railroad commission

In the matter of Oregon-Washington railroad & navigation company...

Report on original cost of construction, additions and betterments, estimated cost of reproduction, new and less depreciation, rail lines in Oregon, as of Jun.30,1912. [Salem, 1913] 31 p. 8° B.



Pennsylvania Railroad Company.

Fixes valuation of Pennsy in Ohio at \$206,815,710.

(Cleveland plain dealer, Jul.8,1915, p.13,col.1) LC,PCV.

Government values the Pennsy holdings.

(Wilmington [Del.] evening journal, Dec.3,1914, p.5,col.1) LC,PCV.

Preston, C. A.

Federal valuation on the Pennsylvania railroad lines east.

(Mutual magazine,v.2: Jul.1916: 5-10) B.

Valuation committees for the Pennsylvania.

(Railway age gazette,v.55: 27; Jul.4,1913)

Pere Marquette Railroad Company.

Cooley, Mortimer E.

Appraisal of the Pere Marquette lines in Michigan. Abstract of a report to the Railroad commission,...based on a careful field inventory.

(Railway age gazette,v.58: 376-77; Feb.26,1915)

Abstract in Engineering record,v.71:200-02;Feb.13,1915.

ASCE,B;LC,PCV. Editorial,p.190.

See also: Railway review,v.56: 68-69; Jan.2,1915.

Engineering recor

Pere Marquette service,Jan.1916: 2. B.

Cramton, Louis C.

Appraisal and investigation of the Pere Marquette by the Interstate commerce commission. Remarks...in the House,...Apr.27,1914. [Washington, 1914] 8 p. 8° B. A15-1721

Investigation to include a physical valuation.

Philadelphia & Reading Railway Company.

Hansel, Charles.

Philadelphia & Reading railway company. [Information desired for the federal valuation... [Philadelphia, Nov.1914] broadside. B.

Printed in Pilot,v.15: 332-33; Nov.1914. B,PCV.

Sacramento Valley & Eastern Railway Company.

California. Railroad commission.

In the matter of ascertaining the value of the property...of the Sacramento Valley and eastern railway company. Case no.187, decision no.978, decided Sept.30,1913.

In its Decisions, v.3: 644-57; 1913. ASCE.

St.Louis & San Francisco Railroad Company.

Abstract of evidence as to value [of St.Louis & San Francisco]

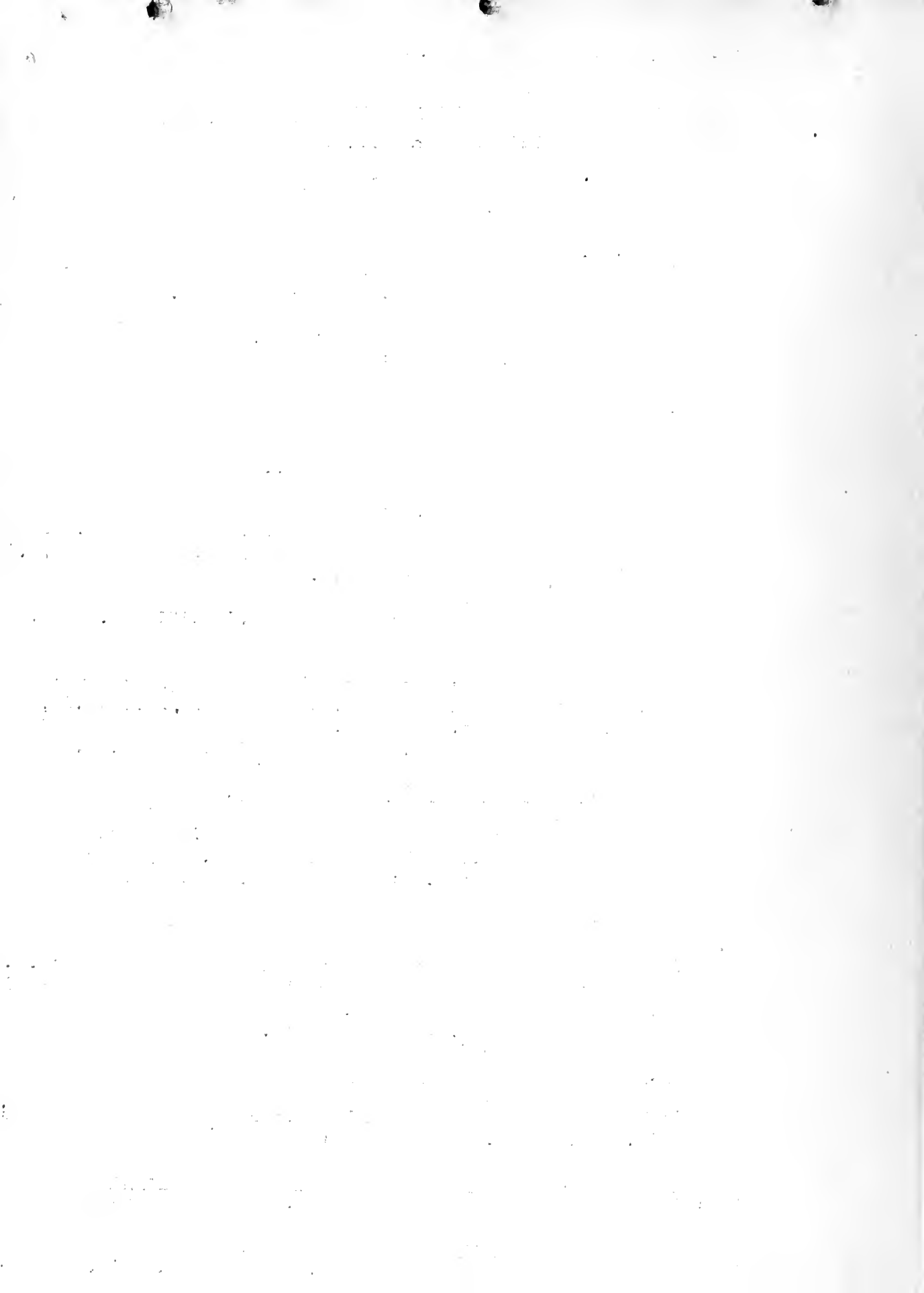
In Atchison, Topeka & Santa Fe ry.co. Statement, brief & argument... 1915. p.230-33. B (see above)

St.Louis, Iron Mountain & Southern Railroad Company.

See: Atchison, Topeka & Santa Fe ry.co. Statement, brief & argument...1915.

St.Louis Southwestern Railway Company.

See: Atchison, Topeka & Santa Fe ry.co. Statement,...1915. p.213-15.



San Diego & Arizona Railway Company.

California. Railroad commission.

...Value of the San Diego and Arizona railway company. Case no.188.
Decided Apr.4,1914, Decision no.1406.

In its Decisions, v.4: 661-85. ASCE,B.

San Francisco-Oakland Terminal Railways.

California. Railroad commission.

In re San Francisco-Oakland terminal railways. Decision no.2412;
case no.321. May 24,1915.

(Public utilities reports, annotated, 1915D: 4-99) ASCE,DCPU,LC.
Valuation of the company's property.

San Pedro, Los Angeles & Salt Lake Railroad Company.

U. S. Interstate commerce commission. Division of valuation.

San Pedro, Los Angeles & Salt Lake railroad. Explanatory text accom-
panying the engineering report, giving the cost of reproduction new
and cost of reproduction less depreciation as of Jun.30,1914. Engi-
neering. Philadelphia, Presidents' conference committee [1916]
30 p. 8° B,LC,PCV.

Tilton, E. G.

The federal valuation of the S. P., L. A. & T. L. A description of
the organization employed and the methods followed in collecting the
required data.

(Railway age gazette,v.57: 195-97; Jul.31,1914)

Santa Maria Valley Railroad Company.

California. Railroad commission.

...Value of the Santa Maria Valley railroad. Case no.327. Decided
Jun.29,1914. Decision no.1619.

In its Decisions,v.4: 1320-27. ASCE,B.

Sierra Railway Company.

California. Railroad commission.

In the matter of ascertaining the value of the property of Sierra
railway company of California within the State of California. Case
no.193. Decision no.1170, decided Dec.27,1913.

In its Decisions,v.3: 1187-98; 1913. ASCE.

South & North Alabama Railroad Company.

South and North Alabama railroad company vs. Railroad commission of Alabama.

Brief of counsel for complainant on application for temporary injunc-
tion [for maintenance of existing passenger rates during trial] Henry
L. Stone [and others] 1913. 197 p. 4° B.

Value of the property, p.6-13.

----Supplemental bill of complaint. [1913] 431 p. 4° B.

Assessed values of railroad property, p.153-59.

South San Francisco Belt Railway.

California. Railroad commission.

Value of South San Francisco Belt railway. Case no.194. Decided
June 22,1914. Decision 1603.

In its Decisions,v.4: 1281-89. B.

RR-Valuation-126; Companies-cont.)

Southern Pacific Company.

Holbrook, E.

Explanation of methods used in arriving at the invested cost and cost to reproduce the physical property of the Union Pacific system and Southern Pacific company in the United States as of June 30, 1910... Also valuation as a going concern, May 15, 1913. 97 p. 8° PCV.

Southern Pacific bases high rates on high valuation. Railroad's engineer values San Pedro right of way \$21,000 an acre. (Los Angeles Examiner, Jul.21,1911) B.

Stockton Terminal & Eastern Railroad Company.

California. Railroad commission.

...Value of Stockton terminal and eastern railroad company. Case no.206. Decision no.618. Apr.30,1913. 18 p. 8° ASCE,B. Abstract in Public service regulation,v.2:359;Jul.1913. ASCE,B,LC,NY.

Sugar Pine Railway Company.

California. Railroad commission.

In re Sugar Pine railway company. Case no.207, decision 2047, Jan.2,1915.

(Public utilities reports, annotated, 1915A: 728-40) ASCE,B,DCPU,LC. Valuation proceedings.

Texas Midland Railroad Company.

U. S. Interstate commerce commission. Division of valuation.

...Report of the cost of reproduction new and cost of reproduction less depreciation of the Texas Midland railroad. Engineering, Philadelphia, Presidents' conference committee [1916] 24 p. 8° B,LC,PCV.

Presidents' conference committee.

Memorandum for conference with the Division of valuation on report of cost of reproduction new and cost of reproduction less depreciation of the Texas Midland railroad. Land. Philadelphia, Presidents' conference committee [1916] 17 p. 4° B,LC,PCV.

Presidents' conference committee. Western group engineering committee.

A memorandum of the consideration of the engineer's report, Texas Midland railroad... May 26,1916. Philadelphia, Presidents' conference committee [1916] 34 p. incl.map. 8° B,LC,PCV.

U. S. Interstate commerce commission Division of valuation.

Statement compiled from report of land section upon the lands of the Texas Midland railroad. Land. Philadelphia, Presidents' conference committee [1916] 3 p. 8° B,LC,PCV.

U. S. Interstate commerce commission.

Texas Midland railroad. Accounting. Philadelphia, Presidents' conference committee [1916] 12 p. fold.tab. 4° B,LC,PCV.

Tidewater Southern Railway Company.

California. Railroad commission.

...In the matter of ascertaining the value of the property of the Tidewater southern railway company in the state of California. Case no.584. Decided Mar.3,1916. Decision no.3138. 13 p, 8^c B.

Also in Official public service reports,v.13:748-63;Apr.15,1916. B,DCPU,ICC,LC,NY.

Tonopah & Tidewater Railroad Company.

California. Railroad commission.

In the matter of ascertaining the value of the property of the Tonopah and Tidewater railroad company within the state of California. Case no.210, decision no.836, decided Jul.29,1913.

In its Decisions,v.3: 205-31; 1913. ASCE.

Union Pacific Railroad Company.

Morgan, Richard Price, jr.

Report on the Union Pacific railway and its branches; the Central branch of the Union Pacific railroad; the Sioux City and Pacific railroad; also on auxiliary and leased lines,... Oct.15,1887.

In U.S.Pacific railway commission., Testimony. Washington,1887. vol.8: 4435-4507. B,LC. 6-45508-?

Gives a valuation of the physical property.

Holbrook, E.

Explanation of methods used in arriving at the invested cost and cost to reproduce the physical property of the Union Pacific system and Southern Pacific company in the United States, as of June 30,1910... Also valuation as a going concern. May 15,1913. 97 p. 8^o PCV.

Lovett, Robert S.

Harriman lines valuation, and Lovett's comment. Both Union and Southern Pacific have maintained valuation departments for several years. Reconstruction valuation not warranted. (Wall street journal, May 30,1911) E,LC,NY.

Valuation work on the Harriman lines. First exhaustive attempt of kind. (Railway record,v.4: Aug.17,1912: 1) B,ICC.

Ventura County Railway Company.

California. Railroad commission.

Value of Ventura county railway company. Case no.148. Decided Apr. 4, 1914. Decision no.1400.

In its Decisions,v.4: 635-45. ASCE,B,PCV.

Abstract in Public service regulation,v.3: 317; Jun.1914. B,LC.

White Pass & Yukon Railway Company.

Canada. Board of railroad commissioners.

Dawson board of trade vs. White Pass and Yukon railway company. (13 Canadian railway cases, 527-57) ICC.

Also in Western law reporter,v.21:7-18;May 15,1912. B.

---[Report of George Alphonzo Mountain on physical valuation of the road, in connection with this case] 4 typewritten leaves. B.

INDEX TO PERSONAL NAMES

Abendroth, H.G. 38
Achatz, R.V. 37
Acworth, W.M. 1
Adams, B. 35
Adams, H.C. 25, 36, 39, 59,
91, 103, 120
Adams, T.S. 20
Adamson, W.C. 59
Aitchison, C.B. 74
Aldrich, C.H. 34
Allen, L.J. 115
Allison, J.E. 49
Alvord, J.W. 1, 41, 49
Anderson, B.M. 47
Anderson, G.W. 29
Atwood, J.H. 2

Bailly, E.C. 2
Baker, J.E. 2, 44
Baker, J.N. 16
Baker, N.D. 2
Balch, G.T. 118
Baldwin, H.d'F. 40
Baldwin, W.W. 20, 21
Ballard, F.W. 29
Barker, F.E. 48
Barker, H. 50
Bates, O. 2
Bauer, J. 16, 27, 41, 50
Baxter [Judge] 10
Beale, J.H. 2
Bede, G. 60
Bemis, E.W. 27, 44, 107, 108
Berger, V.L. 122
Berglund, A. 111
Bettman, A. 27, 40
Bledsoe, S.T. 2, 115
Boggs, L.S. 54
Bortin, H. 2
Bosley, W.B. 50
Bowers, E.J. 60
Bowman, H.L. 99
Brantley, W.G. 116
Breed, G.C. 20
Brinckley, G.S. 2
Brinkley, M.H. 37
Bristow, J.L. 70
Brown, N.J. 44
Brown, T.H. 21
Browne, E.F. 12
Bryan, W.H. 41
Bryant, H.H. 99
Bullard, F.W. 48
Buel, A.W. 60
Bunn, C.W. 33
Burch, E.P. 36
Burgess, G.H. 60

Burns, C.S. 3, 7, 50
Butler, P. 3, 33, 60, 78
Byllesby, H.M. 3

Call, W. 61
Calvert, J.F. 54
Chamberlain, L. 31
Clark, E.E. 16, 61
Clarke, H.T. 34
Clemens, J.C. 61
Clode, W.B. 20
Clough, W.P. 33
Cochrane, C.H. 36
Cokeley, W.A. 44
Cole, A.M. 61
Commons, J.R. 3
Conant, C.A. 61
Cooley, M.E. 38, 103, 124
Corthell, E.L. 109
Cotton, J.P. 3
Coverdale, W.H. 109
Cramton, L.C. 124
Crandon, F.P. 21
Crosby, O.T. 3, 25
Cullop, W.A. 62
Curtiss, W.B. 50
Cutler, A.S. 104

Darbishire, J.E. 50
Davis, J.S. 50
Delano, F.A. 54, 62
Dodd, A.F. 55
Donecker, H.C. 4
Doty, E.W. 44
Dougherty, F.W. 34
Dudley, A.S. 21
Duff, R.C. 109
Dunn, H.A. 55
Dunn, S.O. 4, 17
DuPont, A.B. 29
Durham, E.M. 116

Eaton, J.S. 31, 55, 62
Edgerton, A.J. 4
Edgerton, H.H. 4, 62, 96
Elliot, H. 63
Elmquist, C.E. 72, 73
Erickson, H. 4, 5, 42, 51,
112
Esch, J.J. 5, 64
Eshleman, J.M. 25, 28,
44, 64
Evans, J.D. 5

Fairchild, H.A. 64
Fenwick, C.G. 5
Fink, H. 5, 10, 64

Finley, W.W. 17
Fish, S. 10, 17
Fisher, F. 65
Fletcher, B. 44
Floy, H. 5, 17, 40
Fort, J.F. 107
Foster, G.W. 65
Foster, H.A. 5
Fowle, F.F. 42
Fox, A.M. 42
French, H.F. 29
Fritch, L.C. 65
Fuller, H.B. 65

Gaines, M.W. 37, 55, 65
Gallatin, A.R. 45
Gerber, C.H. 105
Gillett, F.H. 65
Gillette, H.P. 6, 25, 42,
45, 51, 96, 111, 119, 123
Glaesar, M.G. 37
Goetz, J.H. 51
Goodrich, E.P. 25
Graves, A.C. 66
Gray, E. 66
Gray, H.L. 55
Gray, J.H. 6, 23
Gray, J.J. 6
Grover, M.D. 119
Gruhl, E. 55
Grunsky, C.E. 50, 51
Guernsey, N.T. 6

Hadley, A.T. 25
Hadley, H.S. 25, 34
Hagenah, W.J. 42
Haines, H.S. 6
Hale, R.S. 55
Haney, L.H. 51, 110
Hansel, C. 6, 20, 99, 107,
124
Hanson, B. 6
Harlan, J.S. 89
Harmon, J. 34
Harriman, G.W.R. 66
Hayes, H.V. 6, 7, 28, 45
Hedrick, W.O. 103
Heilman, R.E. 7
Heiss, A.E. 7, 66
Helm, A.E. 45, 70
Henderson, J.H. 34
Henshaw, G.A. 34, 66, 73
Hines, E.W. 7
Hines, W.D. 17, 23
Holbrook, E. 127
Holden, H. 33
Holliday, A.R. 36

RR-Valuation; Index-2)

Neimes, F.L. 112	McInterson, L.G. 8	Prouty, C.A. 73, 80, 81,
Horton, W.S. 119	Madden, M.B. 71, 89	82, 89
How, J. 33, 117	Mahl, W. 56	Prouty, W. 47
Hoxie, G.L. 51, 66	Maltbie, M.R. 8, 47, 72	
Hudson, C.W. 67	Marshall, J. 34	Rand, E.C.M. 89
Hughes, C.E. 34, 35	Martin, G.G. 34	Randall, J.B. 86
Hulme, T.W. 67, 78, 79, 96	Mather, R. 72	Rankin, G.A. 11
Humphreys, A.C. 51, 56, 67	Mayer, J. 9	Raymond, W.G. 11, 52
Hurd, E.C. 38, 105	Melcher, F.C. 117	Reed, E.W. 30, 46
Hurd, R.M. 45	Merritt, A.N. 3	Reynolds, J.E. 11
	Meyer, B.H. 9, 13, 26,	Rice, G. 87
	32, 113	Richardson, W. 87
Ireton, R.E. 68	Meyers, W.J. 31, 56	Richey, A.S. 11
	Miller, D. 9, 100	Rifenberick, R.B. 37, 52
Jackman, W.J. 17, 25	Mitchell, W.D. 33	Riggs, H.E. 11, 39
Jackson, C.D. 68	Molitor, F.A. 9	Riggs, R.E.T. 11
James C.C. 17, 36, 68	Moore, DeW.V. 72	Ripley, E.P. 10, 110, 115
James, E.W. 7	Morawetz, V. 18	Ripley, W.Z. 11, 19, 23,
Jamieson, W.D. 89	Morgan, D.C. 104, 113	26, 87
Jenkins, J.B. 52	Morgan, R.P. 127	Robinson, H.P. 104
Jerrard, L.P. 45	Morrow, J.B. 72	Robinson, J.T. 87
Johnson, E.R. 7, 28	Morse, F.T. 96	Roemer, J.H. 113
Johnson, J.M. 7	Mountain, G.A. 127	Russell, A.F. 122
Johnson, L.E. 18	Muller, J.P. 72, 115	
Johnson, R.C. 34		Sakolski, A.M. 11, 46
Jonah, F.G. 7, 10		Saliers, E.A. 53, 57
Jurgensen, D.F. 18, 29, 36,	Nash, L.R. 52	Sanborn, W.H. 33
69, 96, 104	Nau, C.H. 107	Saunders, H.L. 97
	Needham, C.W. 13, 40	Savaga, M. 39
Kerr, W.D. 7	Nelson, J.P. 73	Schnacke, F.D. 19
Ketchum, N.S. 20	Newcomb, H.T. 9, 10, 20,	Schreiber, M. 11
Kiersted, W. 7	23, 74	Seay, G.J. 12
Kittredge, G.W. 121		Shaad, G.S. 39
Klotz, R.E. 96	Newlands, F.G. 74	Shepherd, F.C. 87, 116
Knot, S.R. 10	Nicholson, F.L. 123	Shotwell, T.C. 87
Knowles, M. 29, 42	Northrop, C.B. 10	Sinsheimer, P.A. 12
	Norton, W.H. 40	Skinner, E.B. 113
	Noyes, W.C. 18	Snyder, C. 31
LaFollette, R.M. 70, 71		Somers, W.A. 46
Lardner, H.A. 8	O'Brien, T.D. 32, 45	Staples, C.F. 31, 46
Laughlin, J.L. 8	Oglesby, H.R. 34	Stearns, F.P. 53
Lavis, F. 71, 109	Olmstead, M.E. 74	Stephens, H.M. 35
Lawrence, J.C. 111	Otis, C.E. 33, 104	Stevens, F.W. 46
Leach, A.B. 71		Stillwell, A.E. 88
Leake, P.D. 56	Pefffer, W.A. 74	Stockwell, H.G. 57
Lee, I.L. 8	Pence, W.D. 113	Storey, D.D. 12
Lenroot, I.L. 89	Philliper, M.G. 75	Strickler, T.J. 102
Lewis, D.N. 34	Player, G.P. 52	Sturgis, C.L. 57
Lewis, H.T. 112	Plehn, C.C. 21	Swain, G.F. 122
Lovett, R.S. 16, 23, 127	Polakov, W.M. 36	Swayze, F.J. 19
	Polleys, T.A. 21	
McCarty, R.J. 52, 71	Pollock, W.W. 45	Taft, W.H. 88
McCornack, W.E. 8	Pomeroy, L.C. 10	Tarbet, W.L. 21
MacDonald, J. 71	Pomeroy, L.R. 26, 52	Tassin, J.S. 26
McFall, R.J. 8	Pomeroy, L.S. 100	Taylor, W.D. 12, 21, 109,
McGinty, G.B. 89	Potts, C.S. 110	113
Mack, E.S. 113	Powell, E.E. 36	Teichberg, A.K. 73
McKenzie, J.N. 71	Powell, H.G. 34	
McLain, C.A. 40		

RP-Valuation; Index-3)

Thom, A.P. 88	Walters, J.T. 21	Williams, W.H. 14, 16, 24, 95
Thompson, A.I. 32	Warren, B. 24	Wilmot, H.W. 58
Thompson, R.A. 109, 110	Washburn, W.D. 16	Witt, C.C. 26, 38, 102, 109
Thompson, S. 12, 23, 32, 100, 103	Weakley, S.D. 117	Wood, R.C. 14
Thorington, W.S. 117	Webb, W.L. 13	Woodlock, T.F. 28, 30, 95
Thorne, C. 26, 34, 43, 48, 88	Weber, A.F. 53	Worthington, W.A. 58
Tilton, E.G. 126	Weeks, H.E. 58	Wright, C.C. 26, 31
Tingley, R.H. 12, 38	Welliver, J.C. 94, 95	Wright, J.B. 95
Tremain, H.E. 19	Wells, W.M. 47, 101	Wyman, B. 2, 95
Trumbull, F. 23	Wendt, E.F. 95	Wymond, M. 15
Urban, W.M. 13	Wherry, W.M. 40	Yates, R. 37
Valentine, A.L. 81	Whitney, C.A. 13	Young, A.A. 53
Van Auken, C.L. 38	Whitridge, F.W. 13	
Virtue, G.O. 104	Whitten, R.H. 14, 16, 28, 107	
Vrooman, C.S. 13	Wilcox, D.F. 14, 40	
	Wilgus, H.L. 41	
	Wilgus, W.J. 95, 120	
	Williams, W.D. 34, 110	

Small 100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

100

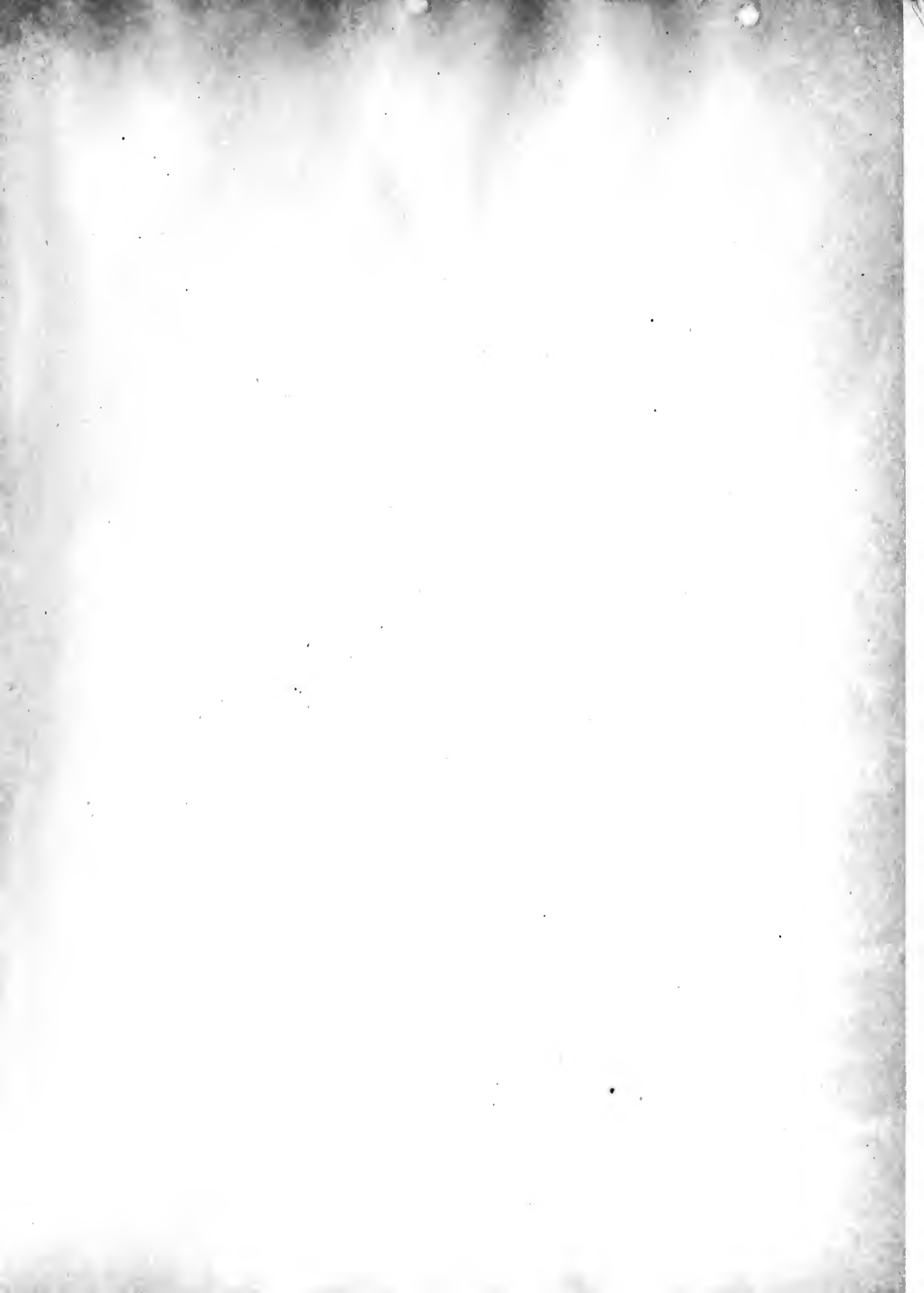
100

100

100

100

100



107



